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NEWELL NORMAND SHERIFF HARVEY, LOUISIANA



JEFFERSON PARISH SHERIFF'S OFFICE

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2011

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

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**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2011

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JEFFERSON PARISH SHERIFF'S OFFICE COMPREHENSIVE ANNUAL FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2011

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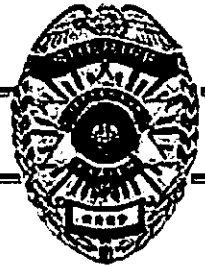
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INTRODUCTORY SECTION



NEWELL NORMAND SHERIFF



December 21, 2011

Honorable Newell Normand
Jefferson Parish Sheriff
Harvey, Louisiana

Dear Sheriff Normand:

The Comprehensive Annual Financial Report (CAFR) of the Jefferson Parish Sheriff's Office (the "Sheriff") for the year ended June 30, 2011 is hereby submitted.

State statutes (LRS 24:513) require that the Sheriff publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to these statutes, we hereby issue the comprehensive annual financial report (CAFR) of the Jefferson Parish Sheriff's Office for the fiscal year ended June 30, 2011.

This report consists of management's representations concerning the finances of the Sheriff. Consequently, *management assumes full responsibility for the completeness and reliability of all of the information presented in this report.* To provide a reasonable basis for making these representations, management of the Sheriff has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Sheriff's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Sheriff's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Sheriff's financial statements have been audited by LaPorte CPAs and Business Advisors, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Sheriff for the fiscal year ended June 30, 2011, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an "unqualified" (or "clean") opinion that the Sheriff's financial statements for the fiscal year ended June 30, 2011, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the Sheriff was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Single Audit section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Sheriff's MD&A can be found immediately following the report of the independent auditors in the Financial Section of this report.

PROFILE OF THE GOVERNMENT

As discussed in the notes to the financial statements, as the local governing authority, the Jefferson Parish Council (the "Parish") is considered to be the primary government of the Parish. However, for a number of reasons, the Sheriff is not considered to be a component unit of the Parish and, therefore, issues a "stand-alone" report.

Some of the reasons for not including the Sheriff as part of the Parish reporting entity include: 1) the Sheriff is a legally separate entity from the Parish, 2) the Sheriff is a separately elected official elected by the citizenry in a general popular election, 3) the Parish can neither impose its will on the Sheriff nor does the Sheriff provide significant benefits or burdens to the Parish, and 4) the Sheriff is not fiscally dependent on the Parish.

The financial reporting entity of the Sheriff includes all of the funds, as well as component units, for which he is financially accountable. As such, the operations of the Law Enforcement District (LED) of Jefferson Parish, although a legally separate entity, is, in substance, part of the Sheriff and is included (i.e., blended) within the Sheriff's financial report. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector of Jefferson Parish are reported within the Sheriff's financial statements as an Agency fund.

FACTORS AFFECTING FINANCIAL CONDITIONS

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the Sheriff operates.

Local Economic Condition and Outlook

On August 29, 2005, **Hurricane Katrina** struck the Mississippi Gulf Coast and the New Orleans Metropolitan area, which includes Jefferson Parish and the area serviced by the Sheriff. While widespread devastation occurred, the Parish of Jefferson was spared the worst of the storm. Flooding occurred in various low-lying neighborhoods throughout Jefferson Parish, but nothing on the scale seen in surrounding Parishes. The Parish was under an evacuation order for most of September 2005. During this time, the Sheriff provided law-enforcement and rescue services throughout the region, including the neighboring Parishes of Orleans, Plaquemines, and St. Bernard.

On September 24, 2005, **Hurricane Rita** hit the western side of the State of Louisiana; however, the tidal surge brought in by the storm affected the Towns of Lafitte and Grand Isle on the southern end of Jefferson Parish. Again, the Sheriff's Office was called into action to provide law-enforcement and rescue services in the affected areas.

On August 29, 2008, **Hurricane Gustav** struck just west of the New Orleans Metropolitan area. Due to the severity of the storm, the entire area, including Jefferson Parish, was evacuated. While the widespread wind and flood damage experienced during Hurricane Katrina did not occur, there was minor to moderate damage in parts of Jefferson Parish. On September 11, 2008, just as residents were returning, **Hurricane Ike** passed just south of the Louisiana coast and struck the State of Texas. Although the area was spared a direct hit, the southern parts of the Parish, including the coastal communities of Grand Isle, Lafitte, Barataria, and Crown Point, suffered significant damage from storm and tidal surges.

Despite the devastation caused by these hurricanes, the local economy appears to have only suffered slightly. Sales taxes and gaming commissions dropped in the immediate aftermath of Hurricane Katrina, but rebounded quickly and have remained strong. Throughout 2009 and 2010, we began to see a slowdown in the collection of sales taxes from these hurricanes. The end of the boom was compounded even further by the onset of the national recession. Then, in April 2010, the **BP Water Horizon oil drilling platform** exploded and sank off the southeastern coast of Louisiana. Oil spewed into the Gulf of Mexico for three months. A good amount of this oil spill affected the Louisiana coastline and interior waterways and bayous, including the southern portion of Jefferson Parish.

The Sheriff was called upon to provide assistance in assessing the damages (via our air and marine equipment) and to provide security along the beaches and waterways in Grand Isle and Lafitte. During 2011, the Sheriff billed BP approximately \$5.8 million to cover labor and equipment costs incurred during this response, bringing the total amount billed to date to \$8.2 million. All monies owed the Sheriff were collected by the end of 2011.

The federal response to this disaster also included provisions for citizens, businesses, and government agencies to recoup "economic losses" resulting from the oil spill. The loss of the use of commercial fishing grounds and the offshore drilling moratorium may have an effect on the local economy, especially if long-term damage is done to the fisheries. While the seafood industry is not the largest part of the local economy, it does play an important role throughout the area. To date, the Sheriff has not filed any claims against BP relating to economic losses; however, as the true long-term impact of the oil spill is determined, claims may be made in the future.

The effects of the oil spill were seen throughout the 2011 fiscal year as the response to the spill generated another mini-boom in sales taxes. So much labor, equipment and materials were brought to the area that sales and use taxes saw increases of 7 to 10 percent for the first eight months after the spill. For the year, 2011 ended with sales taxes totaling \$21,009, which is 10.8 percent higher than the prior year. The majority of the clean-up effort wrapped up in February 2011, thus, sales taxes are beginning to come back down to normal levels (1 to 2 percent growth).

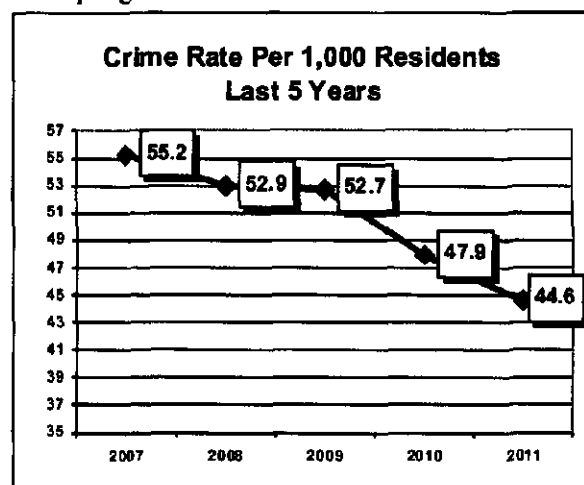
Property taxes, which are a major source of revenue to the Sheriff, decreased from \$26,588 to \$26,515 or 0.3 percent from last year. This decrease was caused by a slight decrease in the overall collections of property taxes (primarily because the prior year included two tax sales as opposed to one), as well as a slight decrease in the overall assessed values of the property (total assessed value of property in the parish decreased from \$4,014,691 to \$4,000,208 or 0.3 percent).

Jefferson Parish is located in the southeastern part of Louisiana and is adjacent to the City of New Orleans. With a population of nearly 435,000 (458,000 pre-Hurricane Katrina), the Parish has historically played a major role in the New Orleans metropolitan economy. Tourism, gaming, construction, transportation, chemicals, shipbuilding, and health-care make up a large part of the Parish's economy. Diversification has protected the local economy from the boom-to-bust swings seen in the 1980's in the oil industry. The oil and related service industry does still play a large part in the area's economy, particularly on the Westbank of the Parish where the Harvey Canal industrial area is located. When gas prices were soaring to new heights, the oil field industries in the area were very busy as the push to work the oil fields of the Gulf increased. This activity slowed in the wake of the BP oil spill, primarily due to the federal moratorium placed on deep-sea drilling in the Gulf of Mexico. This moratorium was lifted shortly after year-end and activity is slowly returning.

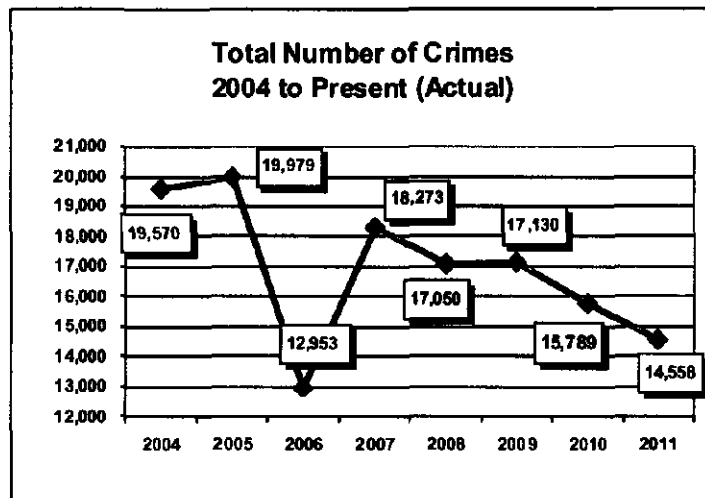
The results of this diversification can be seen in the economic statistics. Per capita (median household) income is still one of the highest in the State – approximately \$43,862 as of year end. As noted above, the assessed property values remained relatively the same as in the prior year (from \$4.015 billion to \$4.000 billion). Despite this slight drop, the assessed values on the 2010 roll are still 24.6 percent higher than the 2004 pre-Katrina tax roll. The Parish leadership is very optimistic about the future. We have a new Parish President and a new Parish School Board who are very business oriented, the State's film-making initiatives are now paying off as more and more movies are filmed in the area, The Huey P. Long Bridge widening project is well underway (with the hopes that it will spur development on the Westbank of the Parish), and most importantly, the BP oil spill was capped and recovery is progressing. The Jefferson Parish Economic Development Corporation (JEDCO) is working with the State and the Department of Defense to remediate the effects of the possible sale or closure of the Huntington-Ingalls Shipyard in Avondale. A resolution and positive outcome is hoped for in the spring of 2012.

Overview of Crime Statistics

As you are well aware, the results of our efforts can be tracked in many ways. Some of the best indicators of the success of the office are the standard crime statistics published in the FBI Uniform Crime Report (UCR). In Jefferson Parish, crime has been held in check for most of the past few years. The most telling proof of this is seen in the crime rate per 1,000 residents. As can be seen in the graph, the rate has been decreasing each year since the high seen in the aftermath of Hurricane Katrina. In fact, the current year per-capita rate of 44.6 is one of the lowest in decades.



The total number of crimes in Jefferson Parish has also decreased over the last few years (see graph below). For 2011, the number dropped 7.8 percent alone. It is hard to put a finger on the cause of the increases seen before the storm; however, the sluggishness of the local economy before the hurricane was certainly one of the biggest factors. Since then, between the economy doing better and some of the new crime task forces and technologies that were put in place after the storms in 2005, the number of crimes has steadily decreased.



The calls for service (CFS) normally follow the same track - going from 346,582 last year down to 328,808 in 2011 (or 5.1 percent less).

Despite these decreases, there is still a perception that crime is worsening in the Parish. This perception appears to be driven by the types of crimes seen today compared to what our then "suburban" parish was used to seeing. These "urban" types of crimes are a bit new to Jefferson; however, we have deployed several tactics to combat this trend.

The most visible crime fighting tactic has to do with **increasing code enforcement on blighted areas**. This is a joint-venture

between the Sheriff, the Parish, and the Courts. We are now seeing the positive effects of the increased enforcement. For example, near the end of 2010, two dilapidated hotels on the Airline Highway corridor were seized and were ultimately demolished in 2011. Another major tactic has to do with the expansion of the use of **neighborhood crime cameras and automated license plate recognition (ALPR) cameras** in various hot-spots throughout the Parish. These cameras have provided an invaluable resource in tracking down stolen vehicles or chasing down suspects.

Two additional projects are also helping fight crime – **Shot-spotter and COPLink**. Shot-spotter is a software system that is designed to immediately locate the location of gunshots in troubled neighborhoods via GPS positioning. This allows our officers' response to be quicker and more effective. The Shot-spotter software was funded by a \$250,000 grant from the Parish and has been used in one of our most crime-plagued neighborhoods for over a year now. It has worked so well, that the Parish gave the Sheriff an additional \$300,000 to expand the use of the shot-spotter system in a major portion of our 2nd District area (Gretna and Terrytown). COPLink is a computerized analytical tool that will allow the entire four parish region to search their crime databases with much more effectiveness. This \$2.0 million project is being funded with local funds from Orleans Police Department and the Sheriff. The system went on-line shortly after year-end and is already helping solve crimes.

The Sheriff also participates in various joint projects with the State to promote safe driving - **Safe and Sober Campaign, Strap-In Campaign**, etc. These grants provide reimbursements for overtime worked in traffic enforcement. For 2011, one of these grants funded the purchase of a **new breath-analyzer truck (BAT)** for our DWI Section. This vehicle was purchased and outfitted for approximately \$350,000.

A popular performance measurement for law enforcement agencies is **response time**. The average response time for emergency calls received by the Sheriff's Office has historically been held to approximately 5 minutes. Despite all that this department has faced after Katrina, the rate only increased slightly to 5.58 minutes in 2006. For 2011, the response time dropped down to 3.89, as some of the staffing shortages in patrol were addressed. By most law enforcement standards, this continues to be an excellent mark.

All of these variables must be taken into account in the staffing and financial planning of the Sheriff's Office.

Long-term Financial Planning

As the effects of the national recession began to be felt locally back in 2008, it was imperative that the Sheriff's Office look at its finances on a long-term basis, rather than annually. We typically project our operating budgets out for a period of three (3) years to give management an idea of what revenues are expected to do and how this may affect the daily operations of the office (now and in the future).

As part of this review, it was noted that the post-Katrina sales tax boom has been waning over the past few years and was coming to an end. While this gradual drop in sales taxes was expected as the recovery period ended, it was compounded in 2008 and 2009 by the troubles seen in the national economy, especially as it relates to auto dealerships (Jefferson Parish has several major car dealerships located within our boundaries). The problems in the national housing markets also began to creep into the area, thus, property tax assessments were not expected to increase at the rates that had been seen over the past few years.

Taking all of this into account, the Sheriff decided to finance the projects outlined in our capital campaign with bond money (i.e., long-term debt) instead of operating or current funds. In August 2008, the Law Enforcement District (LED) of Jefferson Parish (i.e., the Sheriff) issued \$30.0 million in Limited Tax Revenue Bonds to help fund several projects. The bonds were secured by the ad valorem taxes collected by the Office. This was the first time since 1990 that the Sheriff's Office has issued long-term debt. The decision to do so was not an easy decision, however, it was ultimately decided that this would be the best way to ensure the long-term financial stability of the office. During the year a number of projects were initiated and/or completed by the Sheriff's Office.

- The largest project funded by the bond issue was the **construction of new Forensic Crime Lab building** (see picture to right). This project began in April 2009 and reached substantial completion in September 2010. During 2011, we spent \$1.9 million, bringing the project total to \$20.2 million.



- We also constructed a **new 2nd District Station** (see picture to left). We had been renting space in a local shopping mall. A land developer in Harvey donated the land for the project just off of Manhattan Boulevard. The project began in December 2009 and was completed in May 2011. During 2011, we spent \$2.1 million, bringing the project total to \$3.2 million.

- A **new 4th District Station** was also constructed during the year (see picture to right). We had been renting space in a local shopping mall. We obtained the land via a long-term lease with the State of Louisiana near the Zephyr Stadium complex in Metairie. The project started in May 2010 and was completed in June 2011. We spent \$2.9 million in 2011, bringing the project total to \$3.3 million.



- Our storage facility on Lake Pontchartrain was destroyed by Hurricane Katrina. The bond issue provided \$1.2 million for the replacement of the **Bonnabel Boat Launch storage building** (see picture to left). This project was awarded in late October 2009 and was completed in February 2011.

- We also set aside \$3.9 million for the **construction and relocation of the 3rd District Station**. The Parish of Jefferson provided some land to use off of the Leo Kerner Highway in South Marrero at no cost. This project began in November 2010 and is expected to be completed in 2012. During 2011, we spent \$1.5 million, bringing the project total to \$1.8 million.
- The bonds also provided money for a bunk and radio room in Grand Isle. The Town of Grand Isle is constructing a new multiplex building and our area will be housed within the new structure. During 2011, we spent \$0.56 million on this project, bringing the total to date to \$0.61 million.

- Several other capital projects were funded with money set aside from the increased sales tax collections seen after the storms.
 - **The Ducote Building** (an old car dealership) was renovated to provide additional office space to our Judicial Sales and Seizures Division. \$0.8 million was spent this year, bringing the project total to \$1.2 million. This building was occupied in February 2011.
 - A section of the Eastbank Administration Building was used to **buildout an area for the Criminal Intelligence Center (CIC)** in 2011. This is a special joint-task force made up of several law enforcement agencies. During 2011, we spent \$0.2 million (most of which was funded with a grant).

- Another extremely important capital project has to do with the **upgrading of our radio communications system to make interoperability between Parishes possible**. Jefferson Parish has been teamed with the City of New Orleans, St. Bernard Parish and Plaquemines Parish (known as the "Region 1 Communications Network") on this project. Homeland Security provided most of the funding for this upgrade. Each agency also put up some local funds. The total cost of this project to date is \$52.1 million (made up of \$35.9 million in federal funds, \$2.1 million in interest, and \$19.5 million in local funds). Most of the radios, towers, and communication lines are now in place.

During 2011, we spent \$1.3 million on various projects: 1) **COPlink software** (an analytical software that helps us view crime trends and link crimes and/or suspects) - \$145 thousand, 2) **radios and microwave links in New Orleans** - \$623 thousand, 3) the completion of a **new radio tower in New Orleans East** in November 2010 - \$549 thousand, and 4) the completion of the **microwave links in St. Bernard Parish** - \$132 thousand. There are still a few microwave links still to be made. These projects will be worked on throughout 2012.

- During 2011, we continued the **"High Intensity Drug Trafficking Area" (HIDTA) cooperative agreement** with the Office of National Drug Control Policy. "HIDTAs" are regions identified as having the most critical drug trafficking problems in the U.S. This agreement is designed to promote more effective coordination of drug control efforts along the Gulf Coast areas of Louisiana, Mississippi, and Alabama, and now Arkansas. While we are designated as the lead agency in the program, it is truly a joint effort of several law enforcement agencies. During the year, approximately \$3,391,000 was spent on the HIDTA programs.
- As noted previously, in August and September 2008, the area was struck by **Hurricanes Gustav and Ike**, causing an evacuation of the Parish, as well as moderate damage in parts of the Parish. In addition, we are still closing out projects related to Hurricanes Katrina and Rita from 2005. The Sheriff received \$238,000 during 2011 related to these claims. Most of these claims covered labor and equipment usage during the storms, rental of equipment, and feeding costs for employees. There are still several projects in progress.
- The Sheriff also helped in the response to the **BP Deepwater Horizon oil spill**, which occurred in April 2010 and was finally capped in July 2010. For three months, oil spilled into the Gulf of Mexico. A good amount of this oil spill affected the Louisiana coastline and interior waterways and bayous, including the southern portion of Jefferson Parish. The Sheriff was called upon to provide assistance in assessing the damages (via our air and marine equipment) and to provide security along the beaches and waterways in Grand Isle and Lafitte. The Sheriff billed BP to cover labor and equipment costs incurred during this response. For 2011, these billings amounted to \$5.8 million, bringing the total to date to \$8.2 million. All operations for the Sheriff discontinued in January 2011 and all monies have been collected.
- Subsequent to year end, the Sheriff realized it had accumulated excess cash as a result of the post-hurricane and post-oil spill mini-economic booms. The money paid directly to the Sheriff by BP for services rendered also contributed to this position. In September 2011, the Sheriff utilized some of these excess cash balances to **advance refund a portion of the outstanding LED Limited Tax Revenue Bonds, Series 2008**. This advance refunding will result in a decrease in future debt service payments of \$(6,242,000) and a net present value savings of \$2,700,000. See Note F.5 for further details.

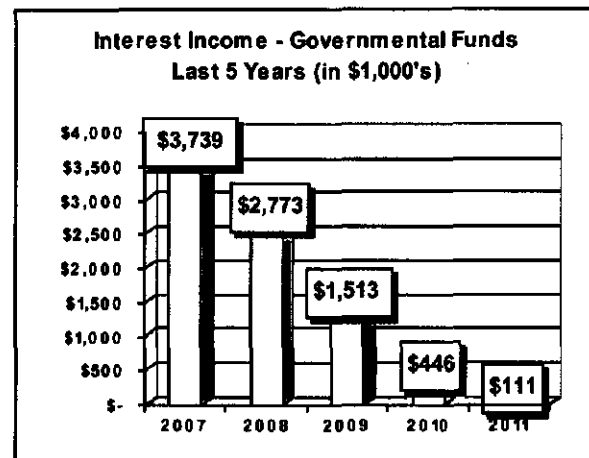
Cash Management Policies and Practices

The Sheriff has two options concerning idle cash: 1) invest it in statutorily allowed securities or 2) allow it to stay in NOW accounts. As required by state statutes, the Sheriff utilizes a fiscal agent bank to maintain its deposits. The Sheriff actually uses two separate banks to accomplish this – one for the general operating funds and one for the tax collector funds. Under the contracts, the Sheriff's operating accounts will earn 15 basis points over the 91 day Treasury Bill rate and the Tax Collector accounts will earn 40 basis points over the 91 day Treasury Bill rate. The Sheriff also continues "pooling" the cash from all of its funds (except Tax Collector, which maintains its own pool) in order to maximize its earning potential. Thus, the Sheriff earns interest on 100 percent of its daily pooled cash balances.

The Sheriff invests its idle funds in the Louisiana Asset Management Pool (LAMP), a state sponsored external investment pool, commercial paper, or in U.S. Government Securities during the year. At June 30, 2011, the investment portfolio was \$50,940,000 (\$15,430,000 in discount notes (30.3%), \$2,737,000 (5.4%) in commercial paper and \$32,773,000 (64.3%) in LAMP).

The securities are held in a joint account by a third party and are in the Sheriff's Office's name, thus they are in the lowest risk category as defined by government accounting standards. Because of the continuing low rates, interest income earned by the Governmental Funds totaled only \$111,000, which is a decrease of \$335,000 or 75.1%. Rates at year end were less than 0.15 percent. This has been and continues to be a significant loss of what used to be a reliable revenue stream.

State statutes require the Sheriff to have his deposits insured or collateralized at a rate of 100 percent at all times. During 10/11, this requirement was complied with throughout the year. At June 30, 2011, the Sheriff had deposit balances of \$119,846,000, all of which are in the lowest credit risk category defined by the Governmental Accounting Standards Board (GASB).



Risk Management

The Sheriff maintains two internal service funds to account for its risk management activities. The first is the Auto Loss and General Liability fund. To protect against these risks, the Sheriff participates in the Louisiana Sheriff's Risk Management Program (a public entity risk pool). Under this program, general/professional liability claims are covered by insurance at the rate of \$100,000 per claim, with an aggregate stop-loss of \$500,000 for each loss year (\$750,000 for the FY 99 loss year). The aggregate stop-loss coverage was only \$300,000 for 96/97 and prior years. Excess liability coverage is in effect for losses reported up until August 31, 1990. No excess coverage is available for losses reported after that date, thus, once the aggregate is met, the Sheriff is completely self-insured on general/professional liability cases.

For auto loss claims, the Sheriff is now self-insured on the first \$1,750,000 per accident. Excess liability coverage is provided for claims between \$1,750,000 and \$4,000,000. These amounts were increased in 2005 in an effort to lower the excess liability premiums. At June 30, 2011, claims and judgments payable totaled \$7,203,000, which was an increase of \$725,000 or 11.0 percent from the prior year. The fund had assets of \$9,193,000 available to pay these claims. During 2011, this fund had a negative change in net assets of \$(601,000), as costs slightly exceeded revenues.

The second fund is the Group Health and Life Insurance fund. Under this program, which is administered by a third-party service agent (TPA), the Sheriff is self-insured for its claims reported during the year up to the "stop-loss" amount of \$200,000 per person per loss year. Excess liability for claims over the stop-loss amount up to \$1,000,000 is provided for through a commercial insurance carrier. Contributions into this fund are made by participating employees and are matched by the Sheriff based on the employee's classification.

At June 30, 2011, a liability of \$1,128,000 has been accrued, which represents the amount of claims reported to the service agent but not yet paid. The fund had assets of \$4,173,000 at June 30, 2011 available to pay these claims. During 2011, this fund's net assets increased \$264,000. We increased the employer share of the premium by \$25 per month in February 2010, as well as increasing the employee's deductible from \$250 to \$500. These moves to stabilize this fund appear to have worked and 2011 benefited from this change.

Additional information on the Sheriff's risk management activity can be found in Note E.1 in the notes to the financial statements.

Pension and Other Post-employment Benefits

Pension. The Sheriff provides pension benefits for all of its full-time employees through the Sheriff's Pension & Relief Fund, a statewide plan managed by a board of trustees. The Sheriff has no obligation in connection with the employee benefits offered through the plan beyond its employer contribution rate that is set by the board. At June 30, 2011, the employee's contribution rate was 10.00 percent and the employer's was 12.0 percent. Employer contributions during the year totaled \$7,785,000, which is \$631,000 or 8.8 percent higher than the prior year. The increase was caused by a 1.0 percent increase in the contribution rate imposed by the plan in 2011.

Other Post-employment Benefits. The Sheriff also provides postretirement health and life benefits for certain retirees and their dependents. For 2009, the Sheriff implemented Governmental Accounting Standards Board (GASB) Statement No. 45, which governs how Other Post-employment Benefits (OPEB) are calculated, accrued, and reported on. As of June 30, 2011, the Sheriff's Net OPEB liability was \$5,525,000 for medical insurance benefits and \$1,706,000 for life insurance benefits. The Sheriff has chosen not to fund these liabilities at this time, thus the entire liability is carried on the books at year end as a noncurrent liability.

Additional information on the Sheriff's pension arrangements and postemployment benefits can be found in Notes F.1, F.2 and F.3 in the notes to the financial statements.

AWARDS AND ACKNOWLEDGMENTS

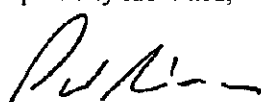
Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jefferson Parish Sheriff for its June 30, 2010 Comprehensive Annual Financial Report (CAFR). This was the thirteenth consecutive year that the Sheriff has received this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the program requirements and we are submitting it to the GFOA.

Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Accounting, Payroll, Tax and Administrative departments. We would like to express our appreciation to all members of the departments who assisted and contributed to this year's audit. Finally, credit should be given to you, Sheriff Normand, for your continued support in planning and conducting the financial operations of the Sheriff's Office in a dedicated and responsible manner.

Respectfully submitted,



Paul C. Rivera, CPA
Chief Financial Officer

Certificate of Achievement for Excellence in Financial Reporting

Presented to
Jefferson Parish Sheriff's Office
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Janson

President

Jeffrey R. Emer

Executive Director

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA**

SELECTED OFFICIALS OF THE SHERIFF'S OFFICE

June 30, 2011

**Newell Normand
SHERIFF**

**Paul C. Rivera, CPA
CHIEF FINANCIAL OFFICER**

**John Thevenot
CHIEF DEPUTY/SPECIAL OPERATIONS/
SPECIAL INVESTIGATIONS/NARCOTICS COMMANDER**

**Craig Taffaro
CHIEF DEPUTY/OPERATIONS COMMANDER**

**William "Tom" Gorman
CHIEF DEPUTY/CRIMINAL INVESTIGATIONS COMMANDER**

**Danny Russo
CIVIL AND SUPPORT SERVICES COMMANDER**

**James Miller
INTERNAL MANAGEMENT COMMANDER**

**Knot Farrington
FLEET MANAGEMENT COMMANDER**

**Sue Ellen Monfra
CORRECTIONS COMMANDER**

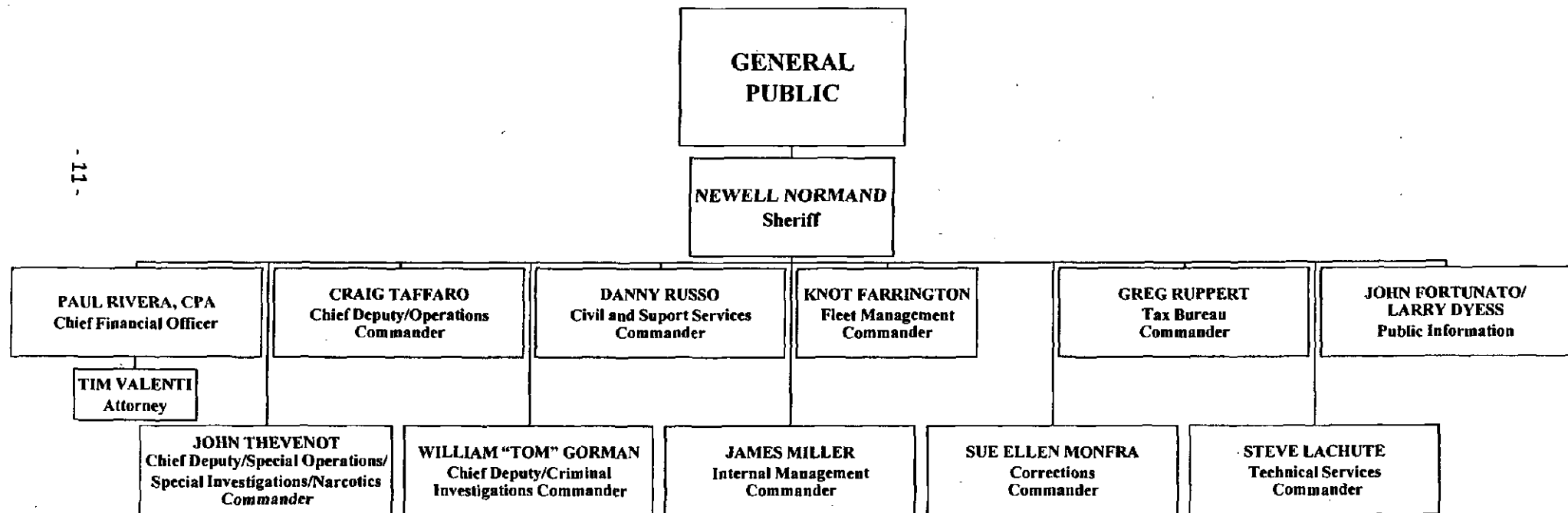
**Greg Ruppert
TAX BUREAU COMMANDER**

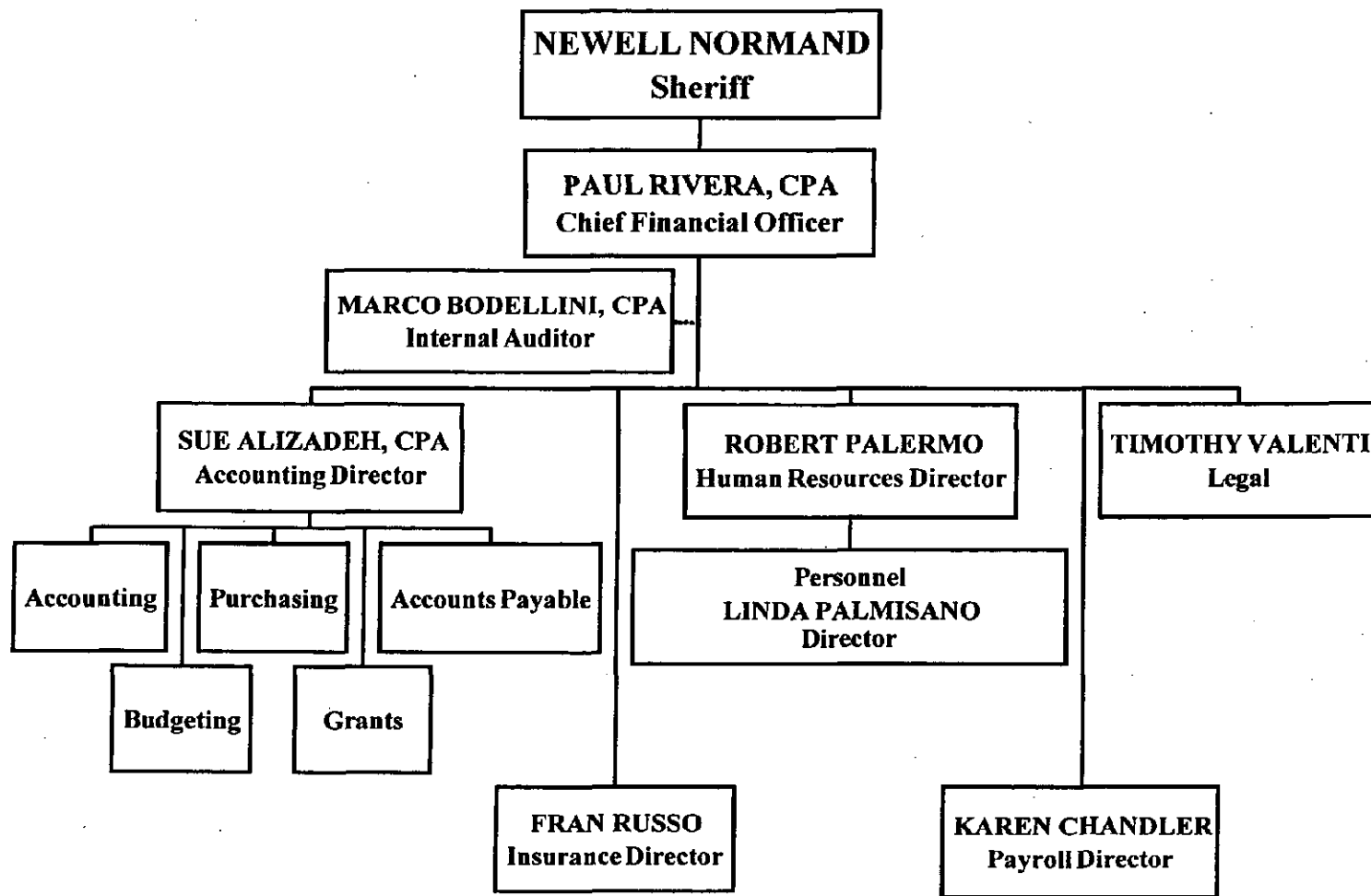
**Steve LaChute
TECHNICAL SERVICES COMMANDER**

**John Fortunato/Larry Dyess
PUBLIC INFORMATION OFFICERS**

**Tim Valenti
ATTORNEY**

JEFFERSON PARISH SHERIFF ORGANIZATIONAL CHART Sheriff's Staff and Bureau Chiefs





FINANCIAL SECTION





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Metairie, LA 70005
504.835.5522 | Fax 504.835.5535
LaPorte.com

Independent Auditor's Report

**Sheriff Newell Normand
Jefferson Parish Sheriff's Office
Gretna, Louisiana**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Parish Sheriff's Office (the Sheriff) as of and for the year ended June 30, 2011, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sheriff, as of June 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2011, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

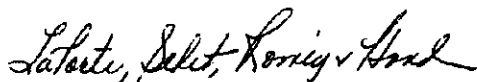
NEW ORLEANS HOUSTON BATON ROUGE COVINGTON

An Independently Owned Member, McGladrey Alliance

The McGladrey Alliance is a premier affiliation of independent accounting and consulting firms. The McGladrey Alliance member firms maintain their name, autonomy and independence and are responsible for their own client fee arrangements, delivery of services and maintenance of client relationships.

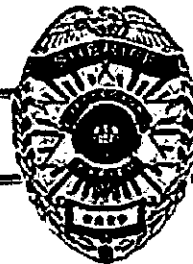
The management's discussion and analysis on pages 15 through 34 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The introductory section, the combining and individual non-major fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements of the Sheriff. The accompanying Affidavit and Taxroll Status Report is not a required part of the basic financial statements of the Sheriff but is additional information required by the Louisiana Legislative Auditor. The combining and individual non-major fund financial statements and schedules, schedule of expenditures of federal awards, and the Affidavit and Taxroll Status Report have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



A Professional Accounting Corporation

December 20, 2011



MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Jefferson Parish Sheriff's Office (the "Sheriff's Office"), we offer readers of the Sheriff's Office's financial statements this narrative overview and analysis of the financial activities of the Jefferson Parish Sheriff's Office for the fiscal year ended June 30, 2011. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 to 8 of this report, as well as the financial statements, which begin on page 36. All amounts, unless otherwise noted, are expressed in thousands (\$1,000's) of dollars.

FINANCIAL HIGHLIGHTS

- The assets of the Sheriff's Office exceeded its liabilities at the close of the most recent fiscal year by \$112,620 (*net assets*). Of this amount, \$40,825 or 36.3 percent is invested in capital assets, such as building, vehicles and equipment, net of accumulated depreciation and related debt. An additional \$5,447 or 4.8 percent is restricted for debt service payments, construction from bond proceeds, and claims and judgments relating to the Sheriff's self-insurance programs. The remaining balance of \$66,348 (*unrestricted net assets*) or 58.9 percent may be used to meet the government's ongoing obligations to citizens and creditors.
- The Sheriff's Office's total net assets decreased by \$(1,760) or 1.5 percent during the current year because total expenses of \$138,601 exceeded total revenues of \$136,841 by that amount. During 2011, charges for services totaled \$18,636, operating grants totaled \$13,129, capital grants totaled \$2,625, property taxes totaled \$26,515, sales taxes totaled \$21,009, intergovernmental totaled \$3,158, commissions totaled \$43,599, interest totaled \$141, and miscellaneous revenues were \$7,780. In total, revenues increased \$5,261 or 4.0 percent. There were various increases and decreases in the revenue categories this year. The most significant changes were: 1) operating and capital grants decreased \$(2,844) or 15.3 percent, 2) property taxes decreased \$(73) or 0.3 percent, 3) sales taxes increased \$2,045 or 10.8 percent, 4) commissions increased \$2,620 or 6.4 percent, and 5) miscellaneous income was up \$3,787 or 94.8 percent. In total, expenditures increased \$577 or 0.4 percent. Explanations of these changes are included in the narrative of this analysis.
- During 2011, the Sheriff implemented GASB Statement No. 54 – *Fund Balance Reporting and Governmental Fund-Type Definitions*. Under this new standard, fund balance categories have changed from the prior years. As of the close of the current fiscal year, the Sheriff's Office's governmental funds reported combined ending fund balances of \$84,530, a decrease of \$(1,610) or 1.9 percent in comparison with the prior year. Approximately \$37,450 or 44.3 percent of this total amount is available for spending at the government's discretion (*unassigned fund balance*). The remaining balance includes \$1,226 in *restricted* fund balance, \$20,172 in committed fund balance, and \$25,683 in assigned fund balance. These categories are explained further in Note D.9.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$37,450 or 32.9 percent of total general fund expenditures. Total fund balance of the General Fund also represents 79.5 percent of total Governmental Fund Balances. These percentages are more than last year's percentages (19.3 percent and 40.7 percent, respectively) and are above our inter-office target of 20.0 percent.

- In the wake of Hurricane Katrina, the Sheriff qualified for a Community Disaster Loan in an amount not to exceed \$22,602. The Sheriff borrowed \$6,000 against this loan. To date, accrued interest has accumulated to \$875. The principal and interest on this loan was payable no later than December 19, 2011; however, during 2011, the federal government granted the Sheriff a 5 year extension. The new due date is December 19, 2015, with annual payments of \$1,465 called for over the next five years. The Sheriff continues to pursue waiver or partial forgiveness of this loan from the federal government.
- In August 2008, the Law Enforcement District of Jefferson Parish (the Sheriff) issued Limited Tax Revenue Bonds totaling \$30,000 to finance the construction of various facilities, including the new Crime Lab, three new district stations, and the Bonabel Boat Launch and Storage building. The bonds bore a rating of "AAA" from Standard and Poor's when issued. During 2011, the Sheriff made a debt service payment on these bonds consisting of \$975 in principal and \$1,222 in interest, leaving a balance of \$28,095. It should be noted that a significant portion of these bonds were defeased subsequent to year end (see Note F.5). In addition, construction in progress increased \$11,394 as construction on these projects began and then decreased \$(29,280) as projects were capitalized into buildings and improvements when completed.
- Under GASB Statement No. 45 - *Other Post-Employment Benefits*, the Sheriff is required to account for the current costs of providing certain post-employment benefits to its retirees. An actuarial evaluation of the benefits disclosed an Unfunded OPEB Liability of \$7,231 at year end. This amount is included in long-term debt. To date, the Sheriff has chosen not to fund this liability.
- Hurricanes Katrina and Rita hit the New Orleans Metropolitan area, including the area serviced by the Sheriff in August and September 2005. In August and September 2008, Hurricanes Gustav and Ike also caused damages in the area. See discussion in Note E.3 for a discussion of continuing effects from the storms.
- In April 2010, the BP Deepwater Horizon oil rig exploded and sank off the southeastern coast of Louisiana, spewing oil into the Gulf of Mexico for weeks. The Parish's southernmost communities of Grand Isle and Lafitte were negatively affected by the oil spill, the ensuing closure of fishing waters, and the federal moratorium on offshore oil drilling. See Note F.4 for further discussion.
- Subsequent to year end, the Sheriff advance refunded a portion of the outstanding Law Enforcement District Limited Revenue Tax Bonds. The partial defeasance will reduce future debt service payments by \$6,242 and resulted in a present value savings of \$2,700. See Note F.5 for further discussion.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Sheriff's Office's basic financial statements. The Sheriff's Office's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The "government-wide financial statements" are designed to provide readers with a broad overview of the Sheriff's Office's finances, in a manner similar to a private-sector business.

The "**Statement of Net Assets**" presents information on all of the Sheriff's Office's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Sheriff's Office is improving or deteriorating.

The “**Statement of Activities**” presents information showing how the government’s net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements are designed to distinguish functions of the Sheriff’s Office that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The Sheriff’s Office only has governmental activities in the public safety function. This function includes all of the operating bureaus of the Sheriff’s Office: executive, finance and administrative, fleet, revenue and taxation, operations, technical services, internal management, criminal investigations, special investigations, and corrections.

The government-wide financial statements include only the financial activities of the Jefferson Parish Sheriff’s Office, which is a “stand-alone” governmental unit. The government-wide financial statements can be found on pages 36 and 37 of this report.

Fund financial statements. A “fund” is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Sheriff’s Office, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Sheriff’s Office’s funds are classified into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. “Governmental funds” are used to account for essentially the same functions reported as “governmental activities” in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for “governmental funds” with similar information presented for “governmental activities” in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between “governmental fund” and “governmental activities.”

The Sheriff’s Office maintains various funds that are grouped for management purposes into various fund types. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the General Fund, the Salary Stabilization Special Revenue Fund, the Federal Grants Special Revenue Fund, the Communications Reserve Capital Project Fund, and the Buildings and Improvements Capital Project Fund, all of which are considered to be “major” funds. It should be noted that the Salary Stabilization Special Revenue Fund is consolidated into the General Fund for GAAP purposes; however, a statement of revenues, expenditures, and changes in fund balance is presented on a Budgetary Basis since the Sheriff treats this as a separate fund for budget purposes. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of “combining statements” elsewhere in this report.

The Sheriff’s Office adopts an annual appropriated budget for its General Fund and certain Special Revenue Funds. A budgetary comparison statement has been provided for the General Fund and each applicable Special Revenue Fund to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 38-43 of this report.

Proprietary funds. The Sheriff maintains one type of proprietary fund – *Internal Service*. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the Sheriff's various functions. The Sheriff uses internal service funds primarily to capture and allocate costs of providing insurance coverage, including health and life, and auto and professional liability. Because the services provided by these funds benefit the governmental-type functions of the Sheriff's Office, they are included within *governmental activities* in the government-wide statements.

The two internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of "combining statements" elsewhere in the report.

The basic proprietary fund financial statements can be found on pages 44-46 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government entity. The Sheriff maintains several agency funds in his capacity as the ex-officio tax collector of the Parish of Jefferson. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Sheriff's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Individual fund data for each of the fiduciary funds is provided in the form of "combining statements" elsewhere in the report.

The basic fiduciary fund financial statements can be found on page 47 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 49-94 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds, the internal service funds, and the agency funds are presented immediately following the notes to the financial statements. Combining statements for nonmajor governmental funds, internal service funds, and agency funds can be found on pages 98-129 of this report. Individual fund statements and schedules, which show additional detailed financial information of some of the Sheriff's Major Funds, are found on pages 132-138. Other information, which includes a Schedule of Expenditures of Federal Award and a state-required Taxroll Status Report, is included on pages 140-151.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Sheriff's Office, assets exceeded liabilities by \$112,620 at June 30, 2011.

A large portion of the Sheriff's Office's net assets (\$40,825 or 36.3 percent) reflects its investment in capital assets (e.g., land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The Sheriff's Office used these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Sheriff's Office's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other resources, since the capital assets themselves cannot be used to liquidate these liabilities.

JEFFERSON PARISH SHERIFF'S OFFICE NET ASSETS

	Governmental Activities 2011		Governmental Activities 2010	
Current and other assets	\$ 104,088		\$ 106,025	
Capital assets	67,694		65,380	
Total assets	<u>171,782</u>		<u>171,405</u>	
Long-term liabilities outstanding	43,825		41,696	
Other liabilities	15,337		15,329	
Total liabilities	<u>59,162</u>		<u>57,025</u>	
Net assets:				
Invested in capital assets, net of related debt	40,825	36.3%	47,461	41.5%
Restricted	5,447	4.8%	15,745	13.8%
Unrestricted	66,348	58.9%	51,174	44.8%
Total net assets	<u>\$ 112,620</u>		<u>\$ 114,380</u>	

Current and other assets are made up of cash, cash equivalents, investments, receivables and other short term assets. The balance at year end was \$104,088, which is slightly lower than last year. This decrease is mostly due to the expenditure of funds from the \$30,000 in bonds issued in 2008 to finance various capital projects, offset by the increased collections in sales taxes and from money received from BP related to services rendered during the oil spill response.

Restricted net assets totaled \$5,447 (or 4.8 percent of total net assets). This amount represents monies held aside to pay outstanding claims and judgments of the Sheriff's self-insurance programs (\$4,221), money held in the LED Construction fund for various projects funded by the bond issue (\$1,225), and money held in the sinking fund to pay principal and interest on long-term debt (\$1).

The balance of *unrestricted net assets* was \$66,348 (or 58.9 percent of total net assets). These funds may be used to meet the government's ongoing obligations to citizens and creditors.

At June 30, 2011, the Sheriff's Office is able to report positive fund balances in all three categories of net assets.

The Sheriff's Office's net assets decreased by \$(1,760) or (1.5) percent, during the current fiscal year.

Governmental Activities. Governmental activities decreased the Sheriff's Office's net assets by \$(1,760). Key elements of this decrease are as follows:

JEFFERSON PARISH SHERIFF'S OFFICE CHANGES IN NET ASSETS

	<u>Governmental Activities 2011</u>		<u>Governmental Activities 2010</u>	
Revenues:				
Program revenues:				
Charges for services	\$ 18,636	13.6%	\$ 18,634	14.2%
Operating grants and contributions	13,129	9.6%	12,806	9.7%
Capital grants and contributions	2,625	1.9%	5,792	4.4%
General revenues:				
Property taxes	26,515	19.4%	26,588	20.2%
Sales taxes	21,009	15.4%	18,964	14.4%
Intergovernmental	3,158	2.3%	3,106	2.4%
Commissions	43,599	31.9%	40,979	31.1%
Unrestricted charges for services	249	0.2%	246	0.2%
Unrestricted interest	141	0.1%	472	0.4%
Miscellaneous	7,780	5.6%	3,993	3.0%
Total revenues	<u>136,841</u>	<u>100.0%</u>	<u>131,580</u>	<u>100.0%</u>
Expenses:				
Public safety				
Executive	1,036	0.7%	1,005	0.7%
Civil and Support Services	16,350	11.8%	14,720	10.7%
Finance and Administrative	14,122	10.2%	18,394	13.3%
Fleet	13,907	10.0%	11,737	8.5%
Revenue & Taxation	3,536	2.6%	3,337	2.4%
Operations	21,323	15.4%	20,879	15.1%
Special Operations	8,491	6.1%	7,856	5.7%
Technical Services	11,165	8.1%	12,541	9.1%
Internal Management	2,100	1.5%	2,627	1.9%
Criminal Investigations	10,868	7.8%	10,626	7.7%
Special Investigations	8,267	6.0%	9,224	6.7%
Narcotics	5,026	3.6%	3,324	2.4%
Corrections	21,026	15.2%	20,335	14.7%
Interest on LT Debt	1,384	1.0%	1,419	1.0%
Total expenses	<u>138,601</u>	<u>100.0%</u>	<u>138,024</u>	<u>100.0%</u>
Increase (Decrease) in Net Assets	(1,760)		(6,444)	
Net assets - Beginning of year	114,380		120,824	
Net assets - End of year	<u>\$ 112,620</u>		<u>\$ 114,380</u>	

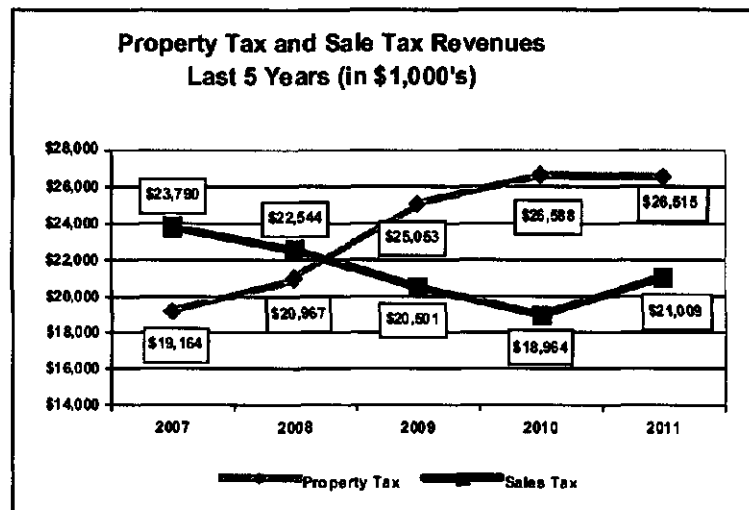
A discussion of the changes in revenue items follows:

- The program revenue **Charges for Services** represents money received from the public, JPSO employees and other agencies for detail fees, civil and criminal fees, equipment usage fees, feeding and keeping of prisoners, and reimbursed salaries. The total amount received during 2011 was \$18,636, which is \$2 more than the prior year. The largest changes are seen in the Executive Bureau (up \$57), Civil and Support Bureau (down \$273), Finance and Administrative Bureau (down \$46), Special Operations (up \$88), Criminal Investigations Bureau (down \$97), Special Investigations Bureau (up \$394) and the Corrections Bureau (down \$121). The Executive Bureau was up to an increase in the amount of reimbursed salaries for security provided to the Parish President's office. Civil and Support is down due to 1) a \$(654) decrease in the details reimbursed to the Sheriff by the New Orleans Airport and the Parish hospitals, 2) an increase of \$282 in civil and criminal fees related to serving civil process papers and subpoenas (this increase is a sign of the troubled economy), 3) an increase of \$334 in public assignment fees (due to raise of admin fee from \$1 to \$2), and 4) a \$(235) decrease in reimbursed salaries (as some sections were reclassified to other bureaus). The Finance Bureau's decrease was primarily caused by 1) an increase of \$27 in rent (primarily for antennas at the Galleria and Gretna towers), 2) a drop of \$(50) in insurance premiums for health, and 3) a drop of \$(23) in reimbursed salaries. The Special Operations Bureau saw increases due to a renewal of the nutria abatement program with the parish (up \$86).

Criminal Investigations is down due to a \$(90) decrease in the amount reimbursed by Juvenile Court for security officers and in the 24th Judicial Court and a \$(7) decrease in off-duty witness fees. Special Investigations saw an increase due to this bureau taking over the Yenni Building Security Detail from the Civil and Support Bureau (up \$396). Finally, Corrections was down primarily because of a \$(45) decrease in housing state prisoner reimbursements and a \$(92) decrease in feeding and keeping reimbursements from the Parish. This was offset by an increase of \$12 in commissary sales to the inmates in the correctional center.

- **Operating grants** for governmental activities totaled \$13,129 for 2011, an increase of \$323. **Capital grants** totaled \$2,625, a decrease of \$(3,167). These grants are made up of federal, state and local/parish and state grants received for various positions and projects, state-mandated reimbursements from the Parish for operating expenses, federal asset forfeitures, and state supplemental pay. Federal and state grants totaled \$9,709, which is \$(3,101) less than last year. This net decrease is primarily due to the following: 1) a net decrease of \$(3,124) in the Finance Bureau's federal grants due to drops in funding for the operations of the Region 1 communications network (down \$477), COPS grants (down \$463), HIDTA grants (down \$206), UASI and SHSP grants (down \$1,985 - due to the completion of projects on microwave links and the New Orleans East Tower for Region 1), and an increase of \$188 for a grant received from the Parish to enhance the records management system, 3) a net increase of \$444 in the Special Operations Bureau due an increase of \$465 in capital grants (primarily related to the grant for the purchase of a new breath analyzer truck for the DWI section), 4) a net decrease of \$(593) in Technical Service Bureau capital grants, mostly related to the DNA laboratory grants, 5) a net decrease of \$(187) in Internal Management operating grants due to the non-recurrence of some Law Enforcement Terrorist Protection grants, 6) a net decrease of \$(71) in the Special Investigations Bureau, primarily in its capital grants due to a decrease in funding for the installation of gun shot detection system, 6) a net increase of \$568 in the Narcotics Bureau operating grants due to an increase in drug asset forfeitures (up \$402), and 7) a net increase of \$118 in the Corrections Bureau, primarily in its operating grants due to an increase in the amount of state supplemental pay allocated to this bureau as its staffing levels increased this year.

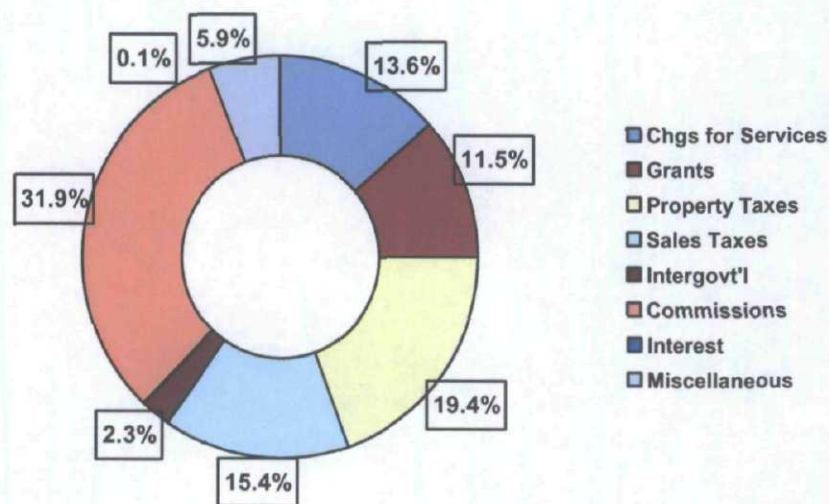
- **Property taxes** totaled \$26,515, a decrease of \$(73) or 0.3 percent. This decrease is due to 1) a slight decrease in the taxable values of the property in the parish, 2) a better collection rate in 2011, and 3) a decrease in the collection of back taxes due to two tax sales falling within this the prior fiscal year. In the end, the Sheriff's millage rate was 8.28 mills both on the 2010 tax roll and the 2009 tax roll.



- **Sales taxes**, including motor vehicle taxes, totaled \$21,009, an increase of \$2,045 or 10.8 percent. This increase is a direct result of the post oil spill boom that resulted in the aftermath of the BP Deepwater Horizon oil spill in April 2010. The area was flooded with oil response labor and materials. In addition, BP paid out millions of dollars in restitution to affected citizens and businesses. The result was an inflated economy, where sales taxes were up 7 to 10 percent from the previous years for a period of about eight months. This mini-boom also came on the heel of the national recession easing up a bit.
- **Intergovernmental** revenues totaled \$3,158, an increase of \$52 from last year, primarily due to an increase in video poker allocations (up \$52). This increase reflects the mini-recovery in the local economy as discretionary dollars increased.

- **Commissions** collected by the Sheriff on collections of sales taxes, occupational licenses, fines and forfeitures, and garnishments and seizures totaled \$43,599, an increase of \$2,620 or 6.4 percent more than last year. This increase is made up of an increase in sales tax related commissions and mirrors the increase in sales taxes discussed above.
- **Interest income** totaled \$141, a decrease of \$(331) or (70.1) percent. This decrease has to do with the continuing drop in interest rates resulting from the national banking and federal debt crises. The national financial crisis has kept rates near zero for most of the year on the types of governmental paper that the Sheriff is allowed to invest in. At June 30, 2011, rates were less than 0.15 percent compared to 0.25 percent at the end of last year. Cash balances were also down slightly as cash was spent on the various construction projects funded by the LED Limited Revenue Tax Bonds.
- **Miscellaneous income** totaled \$7,780 for the year, an increase of \$3,787 or 94.9 percent. This increase came from various sources: 1) the largest (\$3,410) being reimbursements received from BP relating to the BP Deepwater Horizon oil spill (the Sheriff has been providing disaster response and security services) and 2) an increase in gain (loss) on the sale of equipment of \$372, as asset auctions were held during the year (the Sheriff eliminated additional vehicles from the fleet).

A breakdown of the revenues received by the Sheriff's Office's governmental activities is as follows:



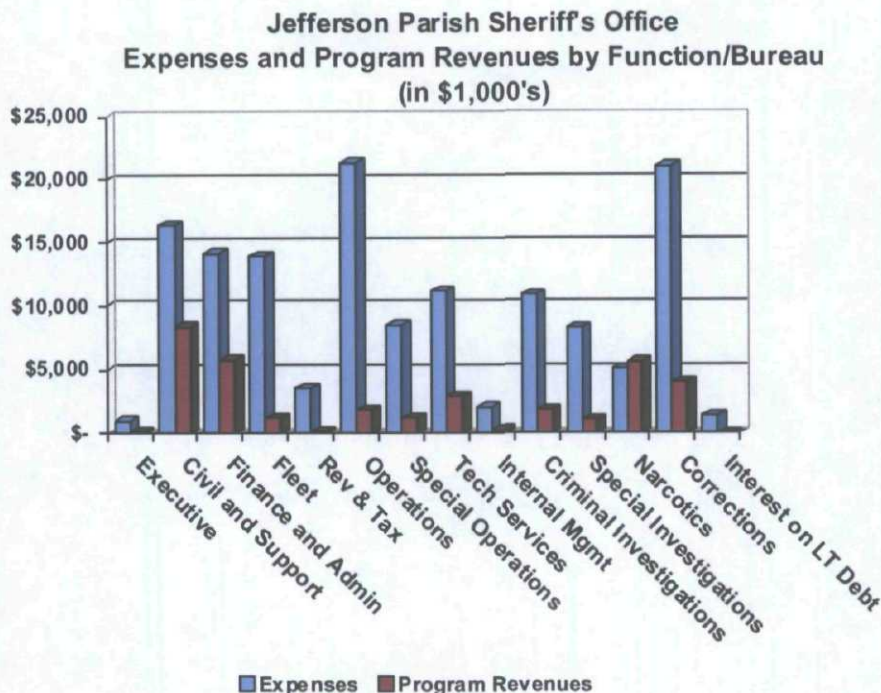
For the most part, increases in expenses closely paralleled inflation and growth in the demand for services. Expenses totaled \$138,601, including current year depreciation of \$12,963. Expenses were \$577 or 0.4 percent higher than last year.

The Sheriff's operations are broken down in 13 different "bureaus" or functions. Of these, the Civil and Support Services Bureaus totaled \$16,350 (11.8 percent), the Finance and Administrative Bureau totaled \$14,122 (10.2 percent), the Fleet Bureau totaled \$13,907 (10.0 percent), the Operations Bureau totaled \$21,323 (15.4 percent), the Special Operations Bureau totaled \$8,491 (6.1 percent), the Technical Services Bureau totaled \$11,165 (8.1 percent), the Criminal Investigations Bureau totaled \$10,868 (7.8 percent), the Special Investigations Bureau totaled \$8,267 (5.9 percent), and Corrections totaled \$21,026 (15.2 percent). The expenses of the Sheriff's Office were offset by program revenues (service charges and grants) totaling \$34,390 (see above). The overall increase was the net result of several items.

- The General Fund saw a net increase in costs of \$329. This included increases in the Executive Bureau (up \$20), Civil & Support Bureau (up \$1,240), Finance Bureau (up \$207), Revenue & Taxation Bureau (up \$141), Special Operations Bureau (up \$474), Criminal Investigations Bureau (up \$50), Special Investigations Bureau (up \$207), Narcotics Bureau (up \$52), and the Corrections Bureau (up \$271).

- These increases were offset by decreases in the Fleet Bureau (down \$219), the Operations Bureau (down \$137), the Technical Services Bureau (down \$1,556), and the Internal Management Bureau (down \$420).
- The Civil & Support Bureau was up due to the reassignment of court criers and juvenile court security to this Bureau (from the Special Operations Bureau), offset by the elimination of the DARE program due to cutbacks by the State (salaries and benefits were up a net \$1,011). The Finance Bureau was up primarily due to increases in capital outlay – equipment (up \$340), as more computers were purchased. The Revenue & Taxation Bureau was up primarily in outside services (computer programming – up \$100) and other general operating costs (recordation fees were up \$99 - related to tax sales). The Special Operations Bureau was up primarily in capital outlay (up \$438 - due to the purchase of a breath analyzer truck for the DWI division and Automated License Plate Recognition (ALPR) cameras for the Street Crimes Section), offset by decreases in salaries and benefits (down \$119 – due to moving Court Criers and Juvenile Court Security to the Civil & Support Bureau and the increase in BP oil spill response overtime). The Special Investigation Bureau went up in salaries and benefits (up \$118 due to a few more employees) and in general operating costs – prison related costs (up \$96 due to the reassignment of the Warrants and Attachments Section to this Bureau). The Corrections Bureau was up due to an increase in staffing (salaries and benefits were up \$381). One of the pods in the correctional center had been closed since Hurricane Katrina due to staffing shortages. In the spring of 2011, this last pod came back on line and additional personal was hired to do so.
 - The Fleet Bureau was down due to a cut back in vehicles purchased (down \$488), offset by an increase in gasoline costs (up \$323). The Operations Bureau was down in salaries and benefits (down \$88 due to a slight decrease in salaries and a small cutback in overtime). The Technical Services Bureau was down due to the reclassification of Warrants and Extraditions to the Special Investigations Bureau (down \$1,187) and because of a decrease in salaries in the Emergency Communications Section (down \$233 due to open positions and the switch to a 12 hour shift during the year). The Internal Management Bureau was down due to the Training Academy not holding a full-time academy like it did in 2010 (down \$249) and a drop in ammunition of \$104 (as less ammunitions was used at the Firing Range).
 - Federal Grant operating costs also saw a decrease of \$(1,036), most of which relates to the non-recurrence of funding from BZZP grants and COPS Technology grants. These grants were spent in the prior year.
 - The Communications Reserve fund also saw a decrease of \$(2,549) in expenditures, primarily due to the non-recurrence of several different grants (UASI, SHSP, etc.) received in the prior year for the construction of the New Orleans East Tower and the purchase of radios and encryption software for Region 1.
 - The Buildings and Improvements Construction Fund saw a decrease of \$(4,111) in expenditures as large projects like the Crime Lab were completed early in 2011.
 - The Other Governmental (i.e., non-major) Funds had a net decrease in expenditures of \$(1,298) for 2011. This created a decrease of \$(1,024) in the Finance Bureau and \$(1,133) in the Special Investigations Bureau, offset by an increase in capital outlay of \$870. The drop in the Finance Bureau had to do with a drop in expenditures in the Region 1 O&M Special Revenue Fund of \$(361) as operating costs were reduced, along with a drop of \$(614) in the Local Law Enforcement Block Grant Special Revenue Fund as grants were cutback or expired (for example, the prior year included ARAA recovery grants). The drop in Special Investigations came from decreases in expenditures in the two asset forfeiture special revenue funds (down \$327 and \$481, respectively), along with a drop of \$343 in the State and Local Grants Special Revenue Fund (which funded ALPR cameras and the Shotspotter system last year).
 - Expenses increased \$2,859 due to the losses realized in the Sheriff's internal service self-insurance funds. These losses are allocated back to the respective departments for reporting purposes. The losses were generated by a rise in auto and health claims during 2011. This allocation is \$3,402 higher than it was last year due to the prior year realizing surpluses in the Proprietary Funds.
 - A decrease in debt service costs of \$(35) was caused by the payment of interest on the LED Limited Tax Revenue Bonds being slightly lower than last year, as per the bond amortization tables.
 - The Sheriff's current year expense under GASB 45 for Other Post-Employment Benefits resulted in an increase in accrued costs of \$2,994, which is \$118 more than last year.
 - Finally, depreciation expense totaled \$12,963, which was \$(3,236) lower than last year.

A graph comparing the expense of each Bureau with the program revenue generated is presented below.



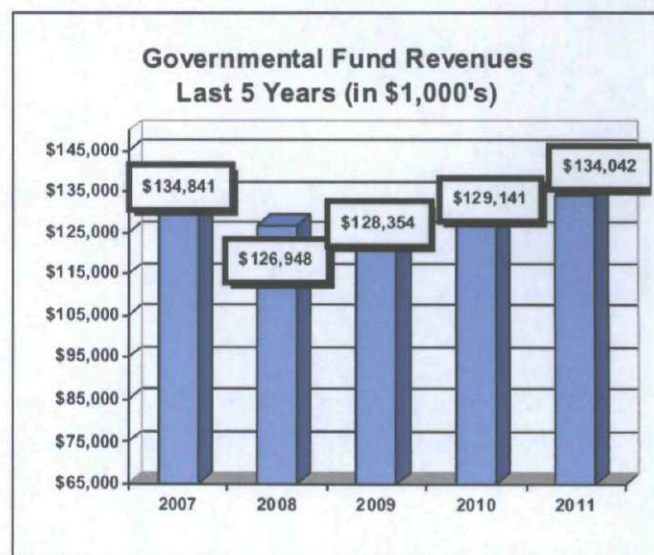
FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Sheriff's Office uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Sheriff's Office's "governmental funds" is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Sheriff's Office's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2011, the Sheriff's Office's governmental funds reported combined ending fund balances of \$84,530, a decrease of \$(1,610) or (1.9) percent in comparison with the prior year. Approximately \$37,450 or 44.3 percent of this total constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

Of the remaining fund balance, \$1,226 is *restricted*, \$20,172 is *committed*, and \$25,682 is reported as *assigned*. These categories indicate that there is some form of restriction (formal or informal) placed on these funds and that they are not necessarily available for new spending because they have already been restricted, committed or assigned to a particular purpose.



As noted above, the governmental funds include the general operating funds of the Sheriff (i.e., the General Fund, the Special Revenue Funds, Debt Service Funds, and Capital Project Funds). Overall, as the graph above shows, revenues of the Governmental Funds have increased over the past 5 years. 2011 saw a slight increase in revenues. This increase was the net of several items: 1) a decrease in property taxes of \$(73) due to slightly lower collections, 2) an spike in sales taxes and commissions of \$2,045 and \$2,813, respectively, because of the after effects of the BP oil spill (labor and equipment were placed in the area for months as part of the oil spill response resulting in an influx of cash to the local economy), 3) a decrease in intergovernmental revenues of \$(3,987), primarily due to decreases in funding at the Airport for security and cuts in federal grants (DNA, COPS, HIDTA, UASI, and ARAA), 4) an increase of \$715 in fines and forfeitures (primarily in asset forfeitures and seizures), 5) a drop of \$(335) in interest income as rates continue to be at all time lows due to the national recession, and 6) an increase of \$3,723 in miscellaneous income, primarily from reimbursements received from BP for oil spill response costs.

The **General fund** is the chief operating fund of the Sheriff's Office. At June 30, 2011, unassigned fund balance of the General fund was \$37,450 (which is 44.3 percent of the total governmental fund balance). As a measure of the General fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 32.9 percent of total General Fund expenditures and the total General Fund fund balance represents 59.1 percent of total Governmental Fund Balances. These percentages are more than last year's percentages (19.3 percent and 40.7 percent, respectively) and are above our inter-office target of 20.0 percent.

The fund balance of the Sheriff's Office's General fund increased by \$8,389 during the current fiscal year. Key factors in this change are as follows:

- The General Fund's revenues totaled \$124,321, while expenditures totaled \$113,732. The General Fund's transfers in and out netted to \$(2,200).
- Revenues increased by \$7,974 or 6.9% from the prior year, mainly because of:
 - Property taxes decreasing \$(73) or 0.3% due to a slight decrease in the amounts collected.
 - Sales taxes were up \$2,045 or 10.8% due to the post-oil spill boom that was realized in the aftermath of the BP Deepwater Horizon oil spill in April 2010. Because of the response, the local economy saw eight straight months of sales tax increases. This mini-boom is beginning to wane as the majority of the cleanup effort was completed in January 2011.
 - Intergovernmental revenues were down \$(344) or 1.9%. The majority of this decrease was seen in Local Reimbursed Salaries – Airport and Other Details. This line-item was down \$(570) as a decrease in details was seen. This drop was offset by increases of \$128 in Federal Grants and \$90 in Other Reimbursed Salaries.
 - Service charges and commissions were up \$2,775 or 5.9%. This increase was a net of 1) an increase in sales tax commissions of \$2,323 or 6.6%, 2) an increase in other commissions of \$330 or 7.2%, 3) an increase in civil and criminal fees of \$282 or 9.4%, and 4) a decrease of \$(92) in feeding and keeping of prisoners. Sales tax commissions are tracking the increase seen in sales taxes (see explanation above regarding effects of BP oil spill response). Other commissions include money from garnishments, sales and seizures – a reflection of the weak housing economy. Civil and criminal fees were up due to a slight increase in court activity and papers issued. Finally, feeding and keeping of prisoners was down slightly as the number of inmate days claimed dropped slightly.
 - Interest income decreased \$(104) or 57.0% due to the continuing historically low interest rates seen over the past year (average less than 0.15%).
 - Miscellaneous income was up \$3,675 or 64.1%, due primarily to 1) an increase in the administrative fee on public assignments causing fees to go up \$334 or 69.4%, and 2) the BP Deepwater Horizon oil spill caused the Sheriff to deploy manpower and equipment to the southern portion of the Parish. BP reimbursed the Sheriff for costs incurred on the response. Other income went up \$3,421 or 96.5% due to these reimbursements.

- Expenditures remained relatively steady and only increased \$329 or 0.3%. The major changes were due to the following:
 - Salaries and benefits decreased \$(492) or 0.5%. The decrease in salaries of \$(662) is caused by a decrease in full-time employees compared to last year (1,418 in 2011 versus 1,478 in 2010), as well as cuts in overtime. State supplemental pay decreased \$(62) due to a decrease in the number of eligible employees. Details decreased \$(184) as less security details were required at the Airport. Retirement costs increased \$530 as the contribution rate is tied to salaries and the rate was increased by the pension plan from 11.0% to 12.0% during the year. Finally, health insurance went down \$(112) due to the decrease noted in the number of full-time employees.
 - General Operating Expenditures increased \$286, primarily due to 1) an increase of \$200 in utilities, as rates increased and the new crime lab came on line during the year, 2) an increase in telephone costs of \$160, as the Sheriff moved to using air cards in its patrol cars and now incurs a monthly fee, 3), a decrease of \$(103) in rent, due to the rental of a temporary DNA lab in the previous year not recurring and the cancellation of the leases at the malls for the 2nd and 4th District Stations (construction of the new stations was completed near year-end), 4) a decrease of \$(136) in repairs and maintenance, mostly due to the non-recurring renovations in the prior year, 5) an increase of \$134 in outside services, as the use of consultants increased slightly (computer, training, etc.), 6) an increase of \$135 in programs and activities due to the implementation of the Band of Excellence program for underprivileged children, and 7) a decrease of \$(130) in prison-related costs (primarily feeding and keeping costs).
 - Materials and supplies increased \$165. This increase is the net change of: 1) office supplies going down \$(112), 2) training and emergency supplies decreasing \$(61), as the Sheriff put a moratorium on out of state travel and training for part of the year, and 3) an increase of \$347 in auto and marine supplies, due to the price of gasoline increasing from last year's highs (average price of over \$3.50 per gallon at year-end).
 - Capital Outlays increased by \$396 due to various reasons: 1) equipment purchases were up \$847 due to the purchase of furniture and computers in the finance bureau (up \$340) and the purchase of a breath analyzer truck and crime cameras in the special operations bureau (up \$438), and 2) vehicles were down \$(446) as the Sheriff made a conscious effort to reduce the size of the fleet and to buy fewer cars.
- **Transfers in** totaled \$567, an increase of \$107. Current year transfers included \$177 from the Commissary Sales Special Revenue Fund and \$390 from the Region 1 Communication O & M Special Revenue fund. The Salary Stabilization Special Revenue fund made a transfer of \$2,750; however, this transfer was eliminated when this fund was consolidated into the General Fund for GAAP purposes. This fund was set up in the year after Hurricane Katrina to set aside surplus funds generated from open positions. These funds are to be used to fund these positions in the future as they are filled.
- **Transfers out** totaled \$2,768, an increase of \$115 from last year. This year's transfers were for: 1) \$71 was transferred to various grant funds as "local matching funds", 2) \$2,197 was transferred to the LED Sinking Fund, the debt service fund that is servicing the debt on the newly issued LED Limited Revenue Tax bonds, and 3) \$500 was transferred to the Computer Equipment Fund to provide a reserve for upcoming upgrades and replacements to the Sheriff's PC's and servers.

The Sheriff reported four "**major**" funds other than the General Fund for the year ended June 30, 2011.

The **Salary Stabilization Special Revenue Fund** was established in the year after Katrina to reserve funds that were being generated from staffing shortages. These funds are to be used in the future to fund payroll-related costs when staffing levels reach pre-Katrina levels. On a budgetary basis, this fund earned \$25 in interest and transferred \$2,750 to the General Fund during the year. The ending fund balance was \$20,172. This fund is now consolidated into the General Fund for GAAP purposes in accordance with GASB 54 and its fund balance is shown as *committed fund balance* in the General Fund at year end.

The **Federal Grants Special Revenue Fund** had revenues and transfers in of \$4,321 and expenditures and transfers out of \$4,321. This fund tracks the revenues and costs associated with the Sheriff's major federal grants, such as the High Intensity Drug Trafficking Area (HIDTA) grant, the Community Policing (COPS) grants, and others received directly from the federal government.

The **Communications Reserve Capital Project Fund** accounts for the expenditures and revenues relating to the upgrade of our radio system into an interoperable multi-parish network. The project is being funded with various Homeland Security Grants passed-through the surrounding Parishes. During 2011, this fund had revenues and transfers in of \$1,229 and expenditures of \$1,697, creating a current year deficit of \$(468). The fund spent money on P25 Radio upgrades (\$623), which included microwave links, radio purchases, and radio encryption software, Region 1 microwave links in St. Bernard Parish (\$116), and the completion of the construction of a radio tower in New Orleans East (\$475). The fund balance of \$4,748 is *assigned* for use on these and future communication projects.

The **Buildings and Improvements Capital Project Fund** accounts for monies being set aside to address various capital needs. During 2008, the Law Enforcement District (LED) of Jefferson Parish (i.e., the Sheriff) issued \$30.0 million in LED Limited Tax Revenue bonds to finance various major projects facing this office – 1) the construction of the new crime lab (\$20.0 million), the construction of three new district stations (\$9.0 million), and the replacement of the Bonnabel Boat and Storage Building (\$1.0 million). During 2011, this fund earned interest of \$183 and had expenditures of \$11,288 on the projects listed above, as well as other non-bond fund projects. The new Crime Lab building was completed in September 2010, the Bonnabel Boat Launch project was completed in February 2011, and the 2nd and 4th District Stations wrapped up in May and June 2011. There are still a number of projects in progress, the largest of which is the construction of a new 3rd District Station (see construction in progress notes). Of the \$6,948 fund balance, \$1,225 is shown as *restricted* for the LED bond issue projects and \$5,722 is shown as *assigned* for the completion of the non-bond issue projects.

The Sheriff's **Other Governmental Funds** recorded revenue of \$4,011, expenditures of \$5,003, and other financing sources (uses) of \$2,568. The result was a current year surplus of \$1,575 and ending fund balances totaling \$5,640. The largest revenue stream in these funds was recognized by the Drug Enforcement Special Revenue Fund, which recognized forfeitures of \$923 during the year (these funds relate to federal drug seizures). The Local Law Enforcement and JAG Grants Special Revenue fund recognized intergovernmental revenues of \$742 and the State and Local Grants fund received \$431 in local grants. The Commissary Sales Special Revenue Fund saw sales of goods to inmates of \$660 and the State Asset Forfeiture Special Revenue fund recognized \$677 in fines and forfeitures. Finally, the Region 1 Communications O&M Special Revenue fund recognized federal and state assistance of \$413.

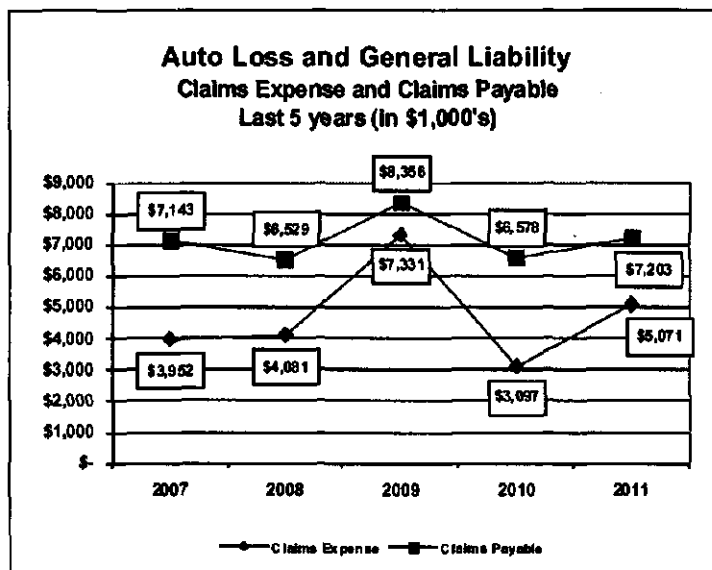
Of the \$5,003 in expenditures, \$483 was spent by the Commissary Sales Fund on purchases of goods for sale, \$293 was spent in the State Asset Forfeiture Fund on operating supplies and vehicles, \$16 was spent in the Recreation and Relief fund on award ceremonies and other community functions, \$423 was spent in the Region 1 Communications O & M Fund on operating and maintenance costs associated with the regional radio tower network, \$76 was expended in the Drug Enforcement Special Revenue Fund on operating supplies, \$106 was spent in the Multi-jurisdictional Task Force Grant program, \$431 was spent in the State and Local Grants Special Revenue Fund on license plate camera equipment and the new shot spotter software system, \$765 was spent in the Local Law Enforcement and JAG Grants Special Revenue Fund on grant projects, \$2,197 was spent in the LED Debt Service Sinking Fund for principal (\$975) and interest (\$1,222) on the LED Limited Tax Revenue Bonds, and \$190 was spent in the Computer Equipment Capital Project Fund on computers and servers.

As noted above, fund balances for these funds, in the aggregate, totaled \$5,640. Of this total, \$426 remains in the Commissary Sales Special Revenue Fund, \$1,151 in the State Asset forfeiture Special Revenue Fund, \$202 in the RUDE Program Special Revenue Fund, \$172 in the Recreation and Relief Special Revenue Fund, \$84 in the Reserve Deputies Operating Special Revenue Fund, \$965 is in the Drug Enforcement Special

Revenue fund, \$35 remains in the Project Income Special Revenue fund, \$1 is in the LED Debt Service Sinking Fund, and \$2,576 was left in the Computer Equipment Capital Project Fund.

Proprietary Funds. During the year, the Sheriff maintained two internal service funds (the Auto Loss and Professional Liability fund and the Group Health and Life Insurance fund) to account for its risk management activities. At June 30, 2011, these funds reported net assets of \$4,221, which is a net decrease from the prior year of \$(336). Since these internal service funds are primarily funded by charges to the Sheriff's governmental funds, they are eliminated when converting to the government-wide statements.

At June 30, 2011, the **Auto Loss and Professional Liability fund** had net assets of \$1,961, which is \$(600) less than the prior year. Expenses for the year totaled \$5,071 and claims payable at year-end totaled \$7,203. As can be seen in the graph, this fund experienced an increase in claims expense during the year. For 2011, the Auto Loss and General Liability recognized an operating loss of \$(624) for the year. Loss reserves actually increased by \$625 as the number and severity of open claims increased.



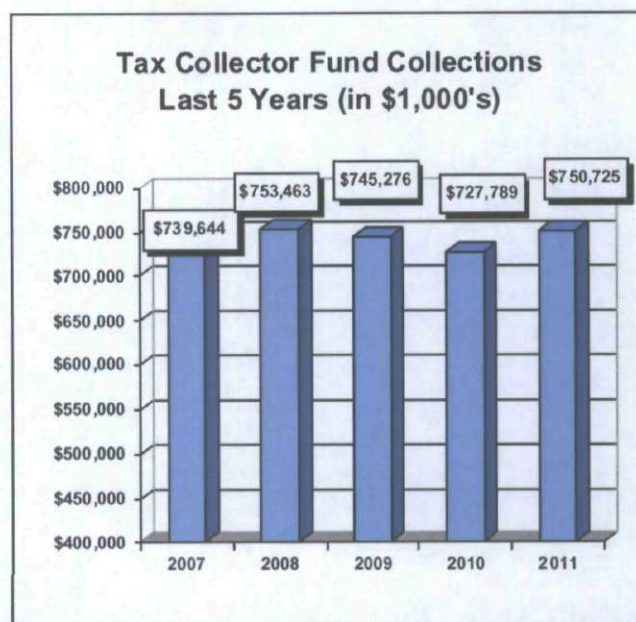
The **Group Health and Life Insurance fund** accounts for both employee and employer contributions to the plan. At June 30, 2011, this fund had net assets of \$2,260, which is \$264 more than the prior year. Expenses for the year totaled \$11,915 and claims payable at year-end totaled \$1,128. The total expenses of this fund increased \$1,248 or 11.7 percent from the prior year. Most of this increase was seen in the cost of health claims (up \$1,278 or 21.1%) and pharmaceutical claims (up \$209 or 10.1%). These increases were offset by decreases in third party administrative fees of \$(147) and premiums of \$(93).

To address the recurring losses recognized in previous years in this fund, the employer premium was raised on February 1, 2010 from \$375/month to \$400/month. These rates were based on an analysis of the net costs incurred by the plan. This rate was in effect for the entire 2011 fiscal year. We also looked to reduce claims cost by increasing our deductible from \$250 to \$500 in 2010. This deductible was also in place for the entire 2011 fiscal year. These steps were taken to improve the financial stability of the fund and to address the implementation of GASB Statement No. 45, which changes the accounting and reporting of post-employment benefits for retirees by requiring the recognition of current year costs and liabilities for Other Post-Employment Benefits (OPEB). At June 30, 2011, an Unfunded OPEB Liability was recorded for medical benefits \$(5,525) and life benefits \$(1,706) in the government-wide statements. To date, the Sheriff has chosen to leave these actuarial liabilities unfunded.

Agency Funds. As the Ex-Officio Tax Collector, the Sheriff maintains several agency funds to account for monies collected on behalf of others. At year end, the Sheriff held \$79,333 in these funds. The two primary funds are the Tax Collector fund and the Sheriff's Account fund.

The **Tax Collector fund** accounts for distributions to taxing agencies of monies collected for property taxes, sales taxes, licenses and permits, fines and forfeitures, and other miscellaneous items in the Sheriff's capacity as Ex-Officio Tax Collector. Over the past 5 years, the collections in this fund have increased and have then come back down slightly, reflecting the post-Katrina tax boom. During FY 10/11, the Tax Collector fund received \$750,725 (which is higher than last year) and disbursed \$747,241 to the various taxing bodies in the Parish. See the graph below for a recap of the tax collections over the past 5 years.

Collections increased \$22,936 or 3.2 percent. This increase is the net of various changes – 1) property tax collections increased \$1,496 or 0.5 percent as collections improved slightly from last year, 2) sales tax collections increased \$26,990 or 7.0 percent due to the post-oil spill boom resulting from the BP Deepwater Horizon oil spill that occurred in April 2010 and the easing of the national recession, 3) the Parish's traffic light camera systems generated \$(4,546) or 95.6 percent less than last year as the program was halted by the Parish pending a class-action lawsuit, and 4) fines and fees were down \$(624) or (4.1) percent. Except for the traffic light fines, these increases/decreases were realized by all participating taxing districts in the Parish. The traffic light fines are being held pending the outcome of the class-action lawsuit into the use of these cameras. At June 30, 2011, \$20,649 is held in this fund.



The **Sheriff's Account** Agency Fund received \$15,957 in garnishments and judicial sales and disbursed \$15,427 to the applicable litigants, defendants, attorneys, and appraisers. These are increases of \$131 and \$885, respectively. Again, the effects of the deep national recession are reflected in these numbers. Despite the positive impact on the local economy from the BP oil spill, there are many citizens who did not benefit and continued to struggle during the recession. The increase in garnishments and seizures is a general reflection of the weakness in the economy.

GENERAL FUND BUDGETARY HIGHLIGHTS

Amendments to the Budget

The Sheriff's Office made several amendments to its original budget during the fiscal year ended June 30, 2011. The following discussion outlines the reasons for the significant changes.

Revenues of the General Fund were increased by \$8,158. The largest changes were seen in ad valorem taxes (down \$505), sales taxes (up \$1,582), services charges, fees and commissions (up \$3,138), and miscellaneous income (up \$3,910). Property taxes decreased due to a drop in collections of current year taxes and because last year included a second tax sale in that generated about \$270. Sales taxes increased due to the "post-boom" effects of the BP Deepwater Horizon oil spill in April 2010. The local economy was waning from the boom caused by Hurricanes Katrina and Rita, as well as the effects of the national recession. The oil spill response caused an influx of labor and materials to the area, resulting in a spike in sales and use taxes that lasted for most of the fiscal year. Service charges and commissions went up \$3,138 primarily due to an increase in sales tax commission (see above explanation of BP oil spill response) of \$2,544, an increase of \$630 in other commissions (primarily from garnishments and seizures – a reflection of the stagnant economy) and an increase of \$175 in civil and criminal fees. Finally miscellaneous income was increased by \$3,910 primarily due to other income being bumped up by \$3,839 to reflect reimbursements billed to BP relating to the BP Deepwater Horizon oil spill response (See Note F.4). The Sheriff provided damage assessments and security services in Grand Isle and Lafitte during this event. Public assignments income also went up \$190, as the administrative fee charged on details was increased from \$1.00 to \$2.00.

Expenditures of the General Fund were decreased \$(2,201) from the original budget. Note C.2 provides a breakdown of the changes in expenditures by function/bureau. The main changes were:

- A decrease of \$(2,985) in salaries and benefits reflecting several things – a) a decrease of \$(2,056) in salaries due to decreases in staffing and overtime, b) a decrease of \$(298) in state supplemental pay due to a decrease in the number of eligible employees, c) a decrease of \$(140) in details, d) a decrease of \$(264) in retirement due to the open positions, and e) and a decrease of \$(243) in health insurance due to open positions.
- An increase of \$349 in general operating expenditures was made to reflect a) a decrease of \$(30) in rent (due to the temporary DNA lab lease expiring along with the 2nd and 4th District leases expiring late in the year), b) an increase of \$134 in repairs and maintenance as renovations were made to the helicopter, c) an increase of \$61 in janitorial as additional buildings came on-line (the new Crime Lab), d) an increase of \$99 in outside services (primarily related to the contracted service workers overseeing the new band of excellence program), e) an increase of \$150 in programs and activities (due our participation in the Parish's crime prevention initiative - \$100 and the production of a community service program with the school system - \$40), and f) a decrease of \$(60) in prison-related costs.
- A decrease in Materials and Supplies of \$(2), which was the net of an increase in auto and marine costs of \$270 (due to rising gas prices) and drops of \$(221) in office supplies, \$(23) in training costs, and \$(28) in uniforms.
- A decrease of \$(45) in travel and lodging costs as a temporary freeze was put on out-of-state travel for a few months during the year.
- An increase of \$447 in capital outlay to reflect cut backs in the purchases of vehicles (down \$150), offset by an increase of \$618 in equipment. The increase relates primarily to the purchase of equipment for the general services section - \$55, the purchase of a breath analyzer truck for our DWI section - \$370, an increase in computer and telephone purchases - \$135.

Budget to Actual Variances

Revenues (on a budgetary basis) came in \$1,941 or 1.6 percent over the final budget. The variance is made up of 1) property taxes coming in \$(405) or 1.5% under budget due to collections being slightly lower than anticipated, 2) sales taxes coming in \$871 or 4.4% over budget, as the retail economy stays slightly healthier than anticipated due to the BP oil spill, 3) intergovernmental was \$(133) or 0.7% under budget as state supplemental pay came in \$(98) less than budgeted and reimbursed expenditures came in \$(56) under budget, 4) service charges and commissions were \$1,437 or 3.0 percent over budget, due to sales tax commissions coming in higher than thought (\$834 over) and other commissions (garnishments and seizures) increasing (\$290 over), as well as civil and criminal fees coming in \$288 over budget, and 5) miscellaneous income was \$159 or 1.7 percent over budget, due mainly to the increase in the public assignment admin fee coming in higher than expected.

Expenditures (on a budgetary basis) were \$3,002 or 2.6 percent under the final budget. The largest budget variances were seen in:

- The Civil and Support Bureau was under budget \$410, where salaries and benefits were under \$113 (due to open positions not being filled), general operating expenditures were under \$195 (due to lower utility costs, outside services, and repairs), and materials and supplies were \$56 under, due to lower than expected office supplies and uniform costs,
- The Finance and Administrative Bureau was under budget \$493, where salaries and benefits were under budget by \$68 (unfilled position), general operating expenditures were under by \$292 (primarily in telephones, repairs and maintenance, and outside services), and capital outlay was under by \$108 (in computer equipment),
- The Fleet Bureau was under budget \$270, where salaries and benefits were under \$27 (unfilled positions), general operating costs were under by \$30 (due to lower outside services), materials and supplies were under by \$31 (gas and oil), and capital outlay was under by \$180 (cut back in vehicle purchases),

- The Revenue and Taxation Bureau was under budget \$156, where salaries and benefits were under \$55 (primarily due to open positions) and general operating expenditures were under \$94 (due to lesser than anticipated costs in printing, postage and outside services related to the property tax sale and tax bills),
- The Technical Services Bureau was under budget \$361, where salaries and benefits were \$224 under budget (unfilled positions), general operating expenditures were \$60 under budget (primarily in telephone, repairs and maintenance and outside services), materials and supplies were under \$40, and capital outlay was under \$34 due to a drop in equipment purchases,
- The Internal Management Bureau was \$153 under budget, where salaries and benefits were under \$24 (unfilled position), general operating expenditures were under \$59 (professional services were under \$50), materials and supplies were under \$52 (\$36 in uniforms and supplies (i.e., ammunition) and \$13 in training costs),
- The Criminal Investigations Bureau was under budget \$341, where salaries and benefits were \$226 under budget (due to unfilled positions) and general operating expenditures were under \$90 (\$6 in outside services, \$8 in professional liability insurance and \$62 in Cops and Clergy program),
- The Special Investigations Bureau was \$89 under budget, where salaries and benefits were \$76 under budget (due to unfilled positions),
- The Narcotics Bureau was \$129 under budget, where salaries and benefits were \$119 under budget (due to unfilled positions),
- The Corrections Bureau was under budget \$431, where salaries and benefits were \$169 under budget (due to unfilled positions) and general operating expenditures were \$236 under (\$200 relates to the feeding of inmates contract coming under budget, \$11 to rentals and \$10 to outside services).

Most of the savings in salaries and benefits were caused by open/unfilled positions existing at year end. This has been a continuing problem in the Technical Services Bureau (in Emergency Communications Section) and in the Corrections Bureau.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The Sheriff's Office's investment in capital assets for its governmental activities as of June 30, 2011 amounts to \$67,694 (net of accumulated depreciation) and \$40,825 (net of capital-related debt). This investment in capital assets includes land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure. The Sheriff's Office's investment in capital assets decreased by \$(6,637), or 13.9 percent, this year.

Major capital asset events during the current fiscal year included the following:

- \$1,678 was spent on equipment, primarily computers (laptops, desktops, printers and servers), new Automated License Plate Recognition Cameras, and upgrades to the Huey Helicopter (which was paid for with federal grant funds).
- \$3,637 was spent on new vehicles, keeping with the Sheriff's policy of rotating the fleet every 4 years. Also included in this amount was the purchase of 11 new motorcycles and 3 mobile generators.
- \$11,394 was spent on construction in progress, primarily related to the construction of the projects funded under the LED Limited Tax Revenue Bonds - the new Crime Lab building (\$2,765), three new District Stations (the 2nd District (\$2,141), the 3rd District (\$1,456) and 4th District (\$2,916)), and the new Bonnabel Boat and Storage facility (\$671). Additionally, the old Ducote dealership building was built-out as a new home for the Judicial Process and Sales Section (at a cost of \$828, including the new parking lot).
- \$12,963 was recognized as depreciation expense, down \$(3,235) from last year. Depreciation will be increasing in the future as projects are capitalized out of construction in progress and new facilities are being depreciated.

JEFFERSON PARISH SHERIFF'S OFFICE CAPITAL ASSETS
(NET OF DEPRECIATION)

	Governmental Activities	
	2011	2010
Land	\$ 56	\$ 56
Construction in progress	2,348	21,945
Buildings	48,597	21,061
Equipment and furniture	6,431	10,533
Vehicles and heavy equipment	9,768	11,212
Infrastructure	494	572
Total Capital Assets, Net of Depreciation	<u>67,694</u>	<u>65,379</u>
Less: capital related long-term debt	(28,095)	(29,070)
Plus: balance of bond proceeds	1,226	11,152
Invested in Capital Assets, Net of Debt	<u>\$ 40,825</u>	<u>\$ 47,461</u>

Additional information on the Sheriff's Office's capital assets can be found in Note D.5 on pages 69 through 71.

Long-term Debt. At the end of the fiscal year, the Sheriff had bonded debt of \$28,095 and other long-term debt of \$15,730, for a total long-term debt balance of \$43,825. The following is a summary of the Sheriff's long-term debt transactions for the year ended June 30, 2011 (in thousands of dollars):

Type of Debt	Beginning Balance	Additions (Reductions)	Ending Balance	Due Within One Year
LED Limited Tax Revenue Bonds	\$ 29,070	\$ (975)	\$ 28,095	\$ 1,070
Community Disaster Loan	6,713	162	6,875	514
Compensated Absences	1,675	(51)	1,624	1,624
Net Post-Employment Obligation	4,238	2,993	7,231	-
	<u>\$ 41,696</u>	<u>\$ 2,129</u>	<u>\$ 43,825</u>	<u>\$ 3,208</u>

As noted above, total debt increased by \$2,129. Significant long-term transactions included:

- The payment of \$975 in principal on the LED Limited Tax Revenue Bonds issued in 2008 to finance the construction of several facilities.
- The accrual of an additional \$162 of interest on the Community Disaster Loans payable to FEMA relating to Hurricane Katrina. This Community Disaster Loan was applied for in the wake of Hurricane Katrina as local governments were struggling to find operating revenues. With the Parish evacuated, revenues from taxes and service charges were nonexistent at first. The Sheriff was approved for a loan not to exceed \$22,602 at a rate of 2.69 percent. \$6,000 was drawn down against this loan in 2005 and was originally payable no later than December 19, 2010, along with accrued interest of \$875. During 2010, the Federal Government changed the loan program rules to allow for full or partial forgiveness based on certain financial criteria. The Sheriff applied for either a full or partial forgiveness of the debt, but was denied. Despite this, a 5 year extension on the payback of the loan was granted. Principal and interest are now due and payable no later than December 19, 2015. Under the payback plan, a payment of \$1,465 (including \$514 of principal and \$951 of interest) is due on December 19, 2011.
- Compensated absences decreased by a net \$(51).

- The Sheriff accrued a Net OPEB Obligation expense of \$2,993 during the year (for health and life benefits) as per the actuarial valuation of our program as per GASB 45 on Other Post-Employment Benefits. To date, the total calculated liability is \$7,231. The Sheriff has chosen not to fund this actuarial liability.

State statutes limit the amount of general obligation debt a governmental unit may issue to 10 percent of its total assessed valuation. The current debt limit for the Sheriff's Office is \$400,021, which is significantly in excess of the Sheriff's current bonded debt of \$28,095.

Additional information on the Sheriff's Office's long-term debt can be found in Note D.8 on pages 73 to 76 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The unemployment rate for the Parish of Jefferson is currently 7.3 percent, which is 0.8 percent higher than it was a year ago. This data has fluctuated due to issues related to the post-Katrina boom and the shift of population that resulted. It also reflects the effects of the national recession.
- Inflationary trends in the region compare favorably to national indices.
- The ad valorem millage rate levied for the 2011 (next year's) tax roll was 8.28 mills. Thus, property tax revenues in 11/12 are expected to remain at or above the \$26,515 recognized in 10/11.
- In the aftermath of the BP Deepwater Horizon oil spill, the response effort inflated the local economy. During most of 2011, the entire region saw sales tax collections of 7 to 10 percent higher than the prior year. As the well was capped in the summer of 2010, most of the clean-up efforts that lasted into 2011 are now complete. Next year's sales tax estimation is a modest increase of only 2.5 percent.

All of these factors were considered in preparing the Sheriff's Office's budget for the 11/12 fiscal year.

OTHER POTENTIALLY SIGNIFICANT MATTERS

On August 29, 2005, **Hurricane Katrina** struck the Mississippi Gulf Coast and the New Orleans Metropolitan area, which included Jefferson Parish and the area serviced by the Sheriff. While widespread devastation occurred, the Parish of Jefferson was spared the worst of the storm. Flooding occurred in various low-lying neighborhoods throughout Jefferson Parish, but nothing on the scale seen in surrounding Parishes. The Parish was under an evacuation order for most of September 2005. During this time, the Sheriff provided law-enforcement and rescue services throughout the region, including New Orleans, Plaquemines, and St. Bernard Parishes. On September 24, 2005, **Hurricane Rita** hit the western side of the State of Louisiana; however, the tidal surge brought in by the storm affected the Towns of Lafitte and Grand Isle on the southern end of Jefferson Parish. Again, the Sheriff's Office was called into action to provide law-enforcement and emergency/rescue services in the affected areas.

Before, during and after the storms, the Sheriff incurred various emergency expenses (primarily payroll and emergency supplies). Also, several facilities owned or operated by the Sheriff received storm damage. The effects of the storm on operations continue to be seen throughout this discussion and analysis (increasing salaries as the hurricane-related staffing losses are made up for, continuing fluctuations in certain service charges and fees, purchases of emergency equipment for future events, new law enforcement tactics and reallocations of staff, etc).

While the total costs are not yet known, the Sheriff currently has \$11,386 in claims filed with the Federal Emergency Management Agency (FEMA) for labor (i.e., overtime), equipment, supplies and facility damages, as well as \$3,106 in claims filed with our insurance carrier. The total amount of claims may ultimately be more or less than the amount noted due to the uncertainties involved at this time. It is expected that most of these costs will be covered by insurance or reimbursed by FEMA under the disaster declaration.

In August and September 2008, **Hurricanes Gustav and Ike** affected the New Orleans Metropolitan area, including Jefferson Parish. The southern parts of the Parish took a direct hit from Gustav and a glancing blow from Ike. Jefferson Parish was under a mandatory evacuation for approximately 7 days due to Gustav. The communities of Grand Isle, Lafitte, Barataria, and Crown Point suffered moderate to severe damage due to high winds and storm surge from both storms. Grand Isle was actually evacuated for over a month as federal and state crews labored to clear the debris. The Sheriff's Office provided emergency services before, during and after the storms and incurred millions of dollars of costs. All storm-related claims have been submitted to FEMA for reimbursement. FEMA has established a 90 percent reimbursement rate for Gustav and 100 percent for Ike.

While the total costs are not yet known, the Sheriff has filed claims totaling \$6,187 for Gustav and \$622 for Ike with the Federal Emergency Management Agency (FEMA) for labor (i.e., overtime), equipment, supplies and facility damages. The total amount of claims may ultimately be more or less than the amount noted due to the uncertainties involved at this time. It is expected that most of these costs will be reimbursed by FEMA under the disaster declaration.

On April 20, 2010, the **BP Deepwater Horizon oil drilling platform** exploded and sank off the southeastern coast of Louisiana. Oil spewed into the Gulf of Mexico for the next three months. A good amount of this oil spill affected the Louisiana coastline and interior waterways and bayous, including the southern portion of Jefferson Parish. The Sheriff's employees were called upon to provide assistance in assessing the damages (via our air and marine equipment) and to provide security along the beaches and waterways in Grand Isle and Lafitte. The Sheriff billed BP to cover labor and equipment costs incurred during this response. Through June 30, 2011, the Sheriff has billed BP \$8,230 and \$8,230 has been received. \$5,767 was recognized in the current year as miscellaneous revenue in the General Fund.

The federal response to this disaster also included provisions for citizens, businesses, and government agencies to recoup "economic losses" resulting from the oil spill. The loss of the use of commercial fishing grounds and the offshore drilling moratorium may have an effect on the local economy, especially if long-term damage is done to the fisheries. While the seafood industry is not the largest part of the local economy, it does play an important role throughout the area. To date, the Sheriff has not filed any claims against BP relating to economic losses; however, as the true long-term impact of the oil spill is determined, claims may be made in the future.

On September 14, 2011 (subsequent to year-end), the Sheriff used available cash of \$18,516 in the General Fund to **advance refund a portion of the outstanding LED Limited Tax Revenue Bonds, Series 2008**. Specifically, the maturities from September 2021 through September 2028 were advance refunded. The cash was placed into an irrevocable trust with an escrow agent to provide for all future debt service payments on the defeased portion of the bonds. The money was used to purchase U.S. Government securities (SLGS), which will be used to pay the defeased bonds plus accrued interest when they mature. As a result, a portion of the LED Limited Tax Revenue Bonds will be considered defeased and the liability for those bonds will be removed from the Sheriff's outstanding debt in 2012. The result was to reduce future debt service payments by \$6,242 for a present value savings of \$2,700. Additional information is in Note F.5 of the report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Sheriff's Office's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Paul Rivera, CPA, Chief Financial Officer, 1233 Westbank Expressway, Harvey, LA 70058. The financial report is also available on the Sheriff's website at www.jpso.com under "Admin & Financial" or on the Louisiana Legislative Auditor's website at www.la.state.la.us (or www.la.la.gov) under "Audit Reports."

BASIC FINANCIAL STATEMENTS

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**STATEMENT OF NET ASSETS
JUNE 30, 2011**

		GOVERNMENTAL ACTIVITIES
ASSETS		
Cash and cash equivalents	\$	41,986,701
Investments		50,939,880
Receivables (net of allowance for uncollectibles)		11,030,029
Prepays		-
Other assets		131,534
Capital assets (net of accumulated depreciation)		
Land	\$	55,550
Construction in progress		2,347,739
Buildings		48,597,345
Furniture and equipment		6,430,750
Vehicles and heavy equipment		9,768,557
Infrastructure		493,917
		<u>67,693,858</u>
TOTAL ASSETS		<u>171,782,002</u>
LIABILITIES		
Accounts payable and other current liabilities		2,890,457
Accrued salaries and deductions		2,685,186
Claims and judgments payable		8,330,581
Due to taxing bodies and others		148,447
Unearned revenue		1,282,413
Noncurrent liabilities:		
Due within one year		3,158,231
Due in more than one year		40,667,262
TOTAL LIABILITIES		<u>59,162,577</u>
NET ASSETS		
Invested in capital assets, net of related debt		40,824,480
Restricted for:		
Debt service		587
Construction		1,225,622
Claims and judgments		4,220,604
Unrestricted		66,348,132
TOTAL NET ASSETS	\$	<u><u>112,619,425</u></u>

The accompanying notes are an integral part of this statement

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2011					NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
FUNCTION/BUREAU	EXPENSES	PROGRAM REVENUES			PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
Primary Government					
Governmental Activities:					
Public Safety:					
Executive	\$ 1,035,717	\$ 182,488	\$ 30,013	\$ -	\$ (823,216)
Civil and Support	16,350,210	7,884,073	440,789	-	(8,025,348)
Finance and Administrative	14,122,461	2,574,831	1,618,086	1,562,542	(8,367,002)
Fleet	13,907,332	1,204,649	23,963	-	(12,678,720)
Revenue & Taxation	3,535,963	95,814	31,477	-	(3,408,672)
Operations	21,323,000	75,087	1,757,636	-	(19,490,277)
Special Operations	8,491,219	188,073	595,672	463,255	(7,244,219)
Technical Services	11,164,826	2,026,208	681,514	213,161	(8,243,943)
Internal Management	2,100,305	-	125,421	141,565	(1,833,319)
Criminal Investigations	10,868,039	1,005,459	815,594	-	(9,046,986)
Special Investigations	8,266,818	402,674	473,556	244,267	(7,146,321)
Narcotics	5,026,303	2,890	5,558,819	-	535,406
Corrections	21,025,512	2,993,485	976,169	-	(17,055,858)
Non-departmental	-	-	-	-	-
Interest on long-term debt	1,383,364	-	-	-	(1,383,364)
Total governmental activities	\$ 138,601,069	\$ 18,635,731	\$ 13,128,709	\$ 2,624,790	(104,211,839)
GENERAL REVENUES:					
Taxes					
Property taxes 26,514,809					
Sales taxes 21,008,979					
Intergovernmental - unrestricted					
State Revenue Sharing 1,310,917					
Video Poker Allocation 1,847,360					
Commissions					
Commissions on tax collections 43,598,557					
Charges for Services					
Court Attendance 248,982					
Unrestricted interest 141,301					
Miscellaneous					
Gain (loss) on disposal of capital assets 733,042					
Subrogations 513,692					
Other 6,533,152					
TOTAL GENERAL REVENUE AND TRANSFERS					102,450,791
CHANGE IN NET ASSETS					(1,761,048)
NET ASSETS					
Beginning of year					114,380,473
End of year					\$ 112,619,425

The accompanying notes are an integral part of this statement

The accompanying notes are an integral part of this statement

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2011**

	GENERAL	SALARY STABILIZATION SPECIAL REVENUE	FEDERAL GRANTS SPECIAL REVENUE	COMMUNICATIONS RESERVE CAPITAL PROJECT	BUILDINGS & IMPROVEMENTS CAPITAL PROJECT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS							
Cash and cash equivalents	\$ 3,244,958	\$ -	\$ -	\$ -	\$ 1,061,970	\$ 976,075	\$ 5,283,003
Share of pooled assets - general pool	52,446,901	-	-	4,623,185	5,561,774	4,916,754	67,548,614
Investments	-	-	-	-	1,410,661	-	1,410,661
Receivables (net of allowance for uncollectibles)	13,455,257	-	1,801,126	307,206	160,427	551,862	16,275,878
Due from other funds	1,863,638	-	-	-	-	54,401	1,918,039
Inventories	-	-	-	-	-	-	-
Other assets	1,932	-	-	-	-	-	1,932
TOTAL ASSETS	\$ 71,012,686	\$ -	\$ 1,801,126	\$ 4,930,391	\$ 8,194,832	\$ 6,499,092	\$ 92,438,127
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 908,017	\$ -	\$ 181,891	\$ 182,450	\$ 1,247,009	\$ 311,304	\$ 2,830,671
Accrued payroll and deductions	2,685,186	-	-	-	-	-	2,685,186
Due to other funds	-	-	1,619,209	-	-	244,429	1,863,638
Due to taxing bodies and others	26,520	-	-	-	-	-	26,520
Deferred revenue	198,405	-	-	-	-	303,251	501,656
Claims and judgments payable	-	-	-	-	-	-	-
TOTAL LIABILITIES	3,818,128	-	1,801,100	182,450	1,247,009	858,984	7,907,671
Fund Balances							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	1,225,622	587	1,226,209
Committed	20,171,872	-	-	-	-	-	20,171,872
Assigned	9,572,835	-	26	4,747,941	5,722,201	5,639,521	25,682,524
Unassigned	37,449,851	-	-	-	-	-	37,449,851
TOTAL FUND BALANCES	67,194,558	-	26	4,747,941	6,947,823	5,640,108	84,530,456
TOTAL LIABILITIES AND FUND BALANCES	\$ 71,012,686	\$ -	\$ 1,801,126	\$ 4,930,391	\$ 8,194,832	\$ 6,499,092	\$ 92,438,127

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2011**

Amounts reported for governmental activities in the Statement of Net Assets (page 38) are different because:

Total Fund Balances at June 30, 2011 - Governmental Funds (page 38)	\$ 84,530,456
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets exceeded the accumulated depreciation by:

Cost of capital assets	\$ 161,538,475	
Accumulated depreciation	<u>(93,844,617)</u>	67,693,858

Internal service funds are used by management to charge the costs of insuring risks (i.e., self-insurance) to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	4,220,604
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Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds. Long-term liabilities at year-end consist of:

Compensated absences	\$ 1,624,387	
Issuance of limited tax revenue bonds	28,095,000	
Disaster loan payable	6,875,098	
Unfunded Annual Required Contribution for OPEB	<u>7,231,008</u>	(43,825,493)

Total Net Assets of Governmental Activities at June 30, 2011 (page 36)	<u><u>\$ 112,619,425</u></u>
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JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2011

	GENERAL	SALARY STABILIZATION SPECIAL REVENUE	FEDERAL GRANTS SPECIAL REVENUE	COMMUNICATIONS RESERVE CAPITAL PROJECT	BUILDINGS & IMPROVEMENTS CAPITAL PROJECT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES							
Taxes							
Ad valorem taxes	\$ 26,514,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,514,809
Sales and use taxes	21,008,979	-	-	-	-	-	21,008,979
Intergovernmental	17,741,237	-	4,298,259	1,223,869	160,427	1,670,844	25,094,636
Service charges, fees, and commissions	49,478,607	-	-	-	-	709,630	50,188,237
Fines and forfeitures	-	-	-	-	-	1,599,650	1,599,650
Interest	78,432	-	-	4,549	22,218	5,330	110,529
Miscellaneous	9,499,696	-	-	-	-	25,365	9,525,061
TOTAL REVENUES	124,321,760	-	4,298,259	1,228,418	182,645	4,010,819	134,041,901
EXPENDITURES							
Current							
Public Safety							
Executive	980,643	-	-	-	-	-	980,643
Civil and Support	14,821,836	-	-	-	-	15,857	14,837,693
Finance and Administrative	6,216,537	-	-	-	-	1,368,097	7,584,634
Fleet	12,133,469	-	-	-	-	-	12,133,469
Revenue & Taxation	3,370,695	-	-	-	-	-	3,370,695
Operations	19,969,583	-	-	-	-	-	19,969,583
Special Operations	6,730,183	-	141,565	-	-	12,018	6,883,766
Technical Services	9,791,766	-	91,914	-	-	-	9,883,680
Internal Management	1,683,980	-	-	-	-	-	1,683,980
Criminal Investigations	10,279,642	-	-	-	-	-	10,279,642
Special Investigations	4,104,308	-	4,087,355	-	-	737,243	8,928,906
Narcotics	4,182,644	-	-	-	-	-	4,182,644
Corrections	19,467,016	-	-	-	-	483,020	19,950,036
Non-departmental	-	-	-	-	-	-	-
Debt Service							
Principal	-	-	-	-	-	975,000	975,000
Interest	-	-	-	-	-	1,221,964	1,221,964
Capital outlay							
Public Safety							
Finance and Administrative	-	-	-	1,306,688	-	190,204	1,496,892
Civil and Support	-	-	-	-	11,288,116	-	11,288,116
TOTAL EXPENDITURES	113,732,302	-	4,320,834	1,306,688	11,288,116	5,003,403	135,651,343
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,589,458	-	(22,575)	(78,270)	(11,105,471)	(992,584)	(1,609,442)
OTHER FINANCING SOURCES (USES)							
Transfers in	567,390	-	22,575	-	-	2,745,198	3,335,163
Transfers out	(2,767,773)	-	-	(390,000)	-	(177,390)	(3,335,163)
TOTAL OTHER FINANCING SOURCES (USES)	(2,200,383)	-	22,575	(390,000)	-	2,567,808	-
NET CHANGE IN FUND BALANCES	8,389,075	-	-	(468,270)	(11,105,471)	1,575,224	(1,609,442)
FUND BALANCES							
Beginning of year, as restated	58,805,483	-	26	5,216,211	18,053,294	4,064,884	86,139,898
End of year	\$ 67,194,558	\$ -	\$ 26	\$ 4,747,941	\$ 6,947,823	\$ 5,640,108	\$ 84,530,456

The accompanying notes are an integral part of this statement

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011**

Amounts reported for governmental activities in the Statement of Activities (page 37) are different because:

Net change in fund balances - total governmental funds (page 40) \$ (1,609,442)

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period. 3,750,362

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets. (1,436,064)

In the Statement of Activities, certain operating expenses, such as compensated absences (i.e., sick and annual leave), are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, sick and annual leave earned exceeded the amounts used by \$50,407. 50,407

The issuance of long-term debt (e.g., bonds and disaster loans payable) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Payment of principal on limited tax revenue bonds	\$ 975,000	
Increase in interest on disaster loan payable	(161,400)	813,600

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds (net change in OPEB liability). (2,993,509)

Internal service funds are used by management to charge the costs of risk management activities (i.e., self-insurance) to individual funds. The net revenue (loss) of the internal service funds are reported with governmental activities. (336,402)

Change in Net Assets of Governmental Activities (page 37) \$ (1,761,048)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2011

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Ad valorem taxes	\$ 26,514,809	\$ -	\$ 26,514,809	\$ 26,920,000	\$ (405,191)	\$ 27,425,500
Sales and use taxes	21,008,979	(317,956)	20,691,023	19,820,000	871,023	18,237,800
Intergovernmental	17,741,237	-	17,741,237	17,874,500	(133,263)	17,810,500
Service charges, fees, and commissions	49,478,607	(244,057)	49,234,550	47,797,150	1,437,400	44,658,850
Fines and forfeitures	-	-	-	-	-	-
Interest	78,432	(25,198)	53,234	40,500	12,734	70,500
Miscellaneous	9,499,696	-	9,499,696	9,341,000	158,696	5,431,500
TOTAL REVENUES	124,321,760	(587,211)	123,734,549	121,793,150	1,941,399	113,634,650
EXPENDITURES						
Current						
Public Safety						
Executive	980,643	580	981,223	1,050,500	69,277	965,000
Civil and Support Services	14,821,836	138,468	14,960,304	15,370,500	410,196	15,424,250
Finance and Administrative	6,216,537	48,851	6,265,388	6,758,000	492,612	6,659,000
Fleet	12,133,469	(203,661)	11,929,808	12,199,750	269,942	12,147,250
Revenue & Taxation	3,370,695	(116,553)	3,254,142	3,410,250	156,108	3,589,000
Operations	19,969,583	(30,432)	19,939,151	19,985,000	45,849	20,880,250
Special Operations	6,730,183	367,062	7,097,245	7,151,250	54,005	4,782,750
Technical Services	9,791,766	(59,296)	9,732,470	10,093,000	360,530	11,514,000
Internal Management	1,683,980	8,676	1,692,656	1,845,250	152,594	2,127,000
Criminal Investigations	10,279,642	(53,630)	10,226,012	10,566,750	340,738	11,337,000
Special Investigations	4,104,308	(42,420)	4,061,888	4,151,250	89,362	4,544,000
Narcotics	4,182,644	(25,616)	4,157,028	4,286,000	128,972	4,795,750
Corrections	19,467,016	(85,923)	19,381,093	19,812,750	431,657	20,116,000
Non-departmental	-	-	-	-	-	-
TOTAL EXPENDITURES	113,732,302	(53,894)	113,678,408	116,680,250	3,001,842	118,881,250
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,589,458	(533,317)	10,056,141	5,112,900	4,943,241	(5,246,600)
OTHER FINANCING SOURCES (USES)						
Transfers in	567,390	2,750,000	3,317,390	3,468,500	(151,110)	5,438,500
Transfers out	(2,767,773)	-	(2,767,773)	(2,805,000)	37,227	(2,805,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,200,383)	2,750,000	549,617	663,500	(113,883)	2,633,500
EXTRAORDINARY ITEMS						
Proceeds from disaster loan	-	-	-	-	-	-
Claims and judgments	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	8,389,075	2,216,683	10,605,758	5,776,400	4,829,358	(2,613,100)
FUND BALANCE						
Beginning of year	58,805,483	(23,836,175)	34,969,308	34,969,308	-	27,050,994
End of year	\$ 67,194,558	\$ (21,619,492)	\$ 45,575,066	\$ 40,745,708	\$ 4,829,358	\$ 24,437,894

The accompanying notes are an integral part of this statement

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SALARY STABILIZATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2011

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	(25,198)	25,198	25,000	198	140,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>(25,198)</u>	<u>25,198</u>	<u>25,000</u>	<u>198</u>	<u>140,000</u>
EXPENDITURES						
Current						
Public Safety						
Executive						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(25,198)</u>	<u>25,198</u>	<u>25,000</u>	<u>198</u>	<u>140,000</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	2,750,000	(2,750,000)	(2,750,000)	-	(5,300,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>2,750,000</u>	<u>(2,750,000)</u>	<u>(2,750,000)</u>	<u>-</u>	<u>(5,300,000)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>-</u>	<u>2,724,802</u>	<u>(2,724,802)</u>	<u>(2,725,000)</u>	<u>198</u>	<u>(5,160,000)</u>
FUND BALANCE						
Beginning of year	-	(22,896,674)	22,896,674	22,896,674	-	22,901,253
End of year	<u>\$ -</u>	<u>\$ (20,171,872)</u>	<u>\$ 20,171,872</u>	<u>\$ 20,171,674</u>	<u>\$ 198</u>	<u>\$ 17,741,253</u>

The accompanying notes are an integral part of this statement

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**PROPRIETARY FUNDS
STATEMENT OF NET ASSETS
JUNE 30, 2011**

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE
ASSETS	
Cash and cash equivalents	\$ 3,557,720
Share of pooled assets - general pool	1,090
Investments	9,678,064
Receivables (net of allowance for uncollectibles)	-
Due from other funds	-
Other assets	129,602
TOTAL ASSETS	13,366,476
LIABILITIES	
Accounts payable and other current liabilities	34,534
Due to other funds	-
Claims and judgments payable	8,330,581
Unearned revenue	780,757
TOTAL LIABILITIES	9,145,872
NET ASSETS	
Restricted for:	
Claims and judgments	4,220,604
Unrestricted	-
TOTAL NET ASSETS	\$ 4,220,604

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011**

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE
OPERATING REVENUES	
Service Charges	
Premiums	\$ 16,410,251
Miscellaneous	208,430
TOTAL OPERATING REVENUES	16,618,681
OPERATING EXPENSES	
Claims and judgments	13,029,144
Administrative expenses	594,128
Premiums	3,341,710
Miscellaneous	20,873
TOTAL OPERATING EXPENSES	16,985,855
OPERATING INCOME (LOSS)	(367,174)
NONOPERATING REVENUES	
Interest	30,772
INCOME (LOSS) BEFORE TRANSFERS	(336,402)
TRANSFERS IN	-
TRANSFERS OUT	-
CHANGE IN NET ASSETS	(336,402)
NET ASSETS	
Beginning of year	4,557,006
End of year	\$ 4,220,604

The accompanying notes are an integral part of this statement

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2011**

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE
CASH FLOWS FROM OPERATING ACTIVITIES	
Premiums received from employer	\$ 14,698,977
Premiums received from employees	1,593,399
Premiums received from retirees and others	898,632
Receipts from subrogations	208,417
Claims refunds received	13
Claims and judgments paid	(11,929,279)
Administrative fees paid	(589,018)
Insurance premiums paid	(3,471,312)
Miscellaneous expenses paid	(16,373)
Amounts paid to other funds	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	1,393,456
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers in	-
Transfers out	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	-
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of investments	(14,761,513)
Maturities of investments	13,740,040
Interest received	30,772
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(990,701)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	402,755
CASH AND CASH EQUIVALENTS	
Beginning of year	3,156,055
End of year	\$ 3,558,810
RECONCILIATION TO STATEMENT OF NET ASSETS	
Cash and cash equivalents	\$ 3,557,720
Share of pooled assets - general pool	1,090
TOTAL	\$ 3,558,810
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ (367,174)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Add back write-offs to bad debt	-
(Increase) decrease in assets:	
accounts receivable	-
due from other funds	-
other assets	(129,602)
Increase (decrease) in liabilities:	
accounts payable	9,610
due to other funds	-
claims payable	1,099,865
unearned revenues	780,757
Net adjustments	1,760,630
Net cash provided (used) by operating activities	\$ 1,393,456

The accompanying notes are an integral part of this statement

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**FIDUCIARY FUNDS
STATEMENT OF NET ASSETS
JUNE 30, 2011**

	<u>AGENCY FUNDS</u>
ASSETS	
Cash and cash equivalents	\$ 27,070,548
Share of pooled assets - general pool	121,927
Share of pooled assets - bureau pool	52,141,020
TOTAL ASSETS	<u>79,333,495</u>
LIABILITIES	
Accounts payable	-
Due to other funds	54,401
Due to taxing bodies and others	79,279,094
TOTAL LIABILITIES	<u>79,333,495</u>
NET ASSETS	<u>\$ -</u>

The accompanying notes are an integral part of this statement

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**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Jefferson Parish Sheriff's Office (the "Sheriff") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Sheriff's significant accounting policies are described below.

1. Reporting Entity

Under GASB's Codification of Governmental Accounting and Financial Reporting Standards Section 2100, the financial reporting entity consists of the primary government and its component units. As the governing authority of the parish, the Jefferson Parish Government (the Parish Council) is considered to be the primary government for financial reporting purposes for the Parish of Jefferson.

Component units are defined as legally separate organizations for which the elected officials of the primary government are financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization's governing body, and 1) the ability of the primary government to impose its will on that organization, or 2) whether the potential exists for the organization to provide specific financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability. Additionally, a component unit can be an organization for which the nature and significance of its relationship with the primary government is such that exclusions would cause the reporting entity's financial statements to be misleading or incomplete.

For reporting purposes, the Sheriff is not considered to be a component unit of the Parish Council. Instead, the Sheriff is considered to be a "stand-alone" special purpose government. This decision is based on the following:

- 1) The Sheriff enjoys a separate legal standing from the Parish Council and other governmental entities. The Sheriff has the ability to sue or be sued in its own name.
- 2) The Parish Council does not appoint the Sheriff. The Sheriff's position was created by Article V, Section 27 of the Louisiana Constitution of 1974. The Sheriff is a separately elected official by the citizenry in a general, popular election.
- 3) The Parish Council does not have the ability to impose its will on the Sheriff. The Parish Council cannot remove the Sheriff from office. The Sheriff adopts its own budget separate and apart from the Parish Council and other local governmental entities. The day-to-day operations of the Sheriff's office are under the responsibility and control of no one other than the Sheriff.
- 4) The Sheriff does not provide a significant financial benefit or burden to the Parish Council. While the Parish Council does provide the Sheriff with a certain amount of its office space at no cost and pays a certain amount of operating expenses on behalf of the Sheriff, these transactions are not considered significant enough to make the Parish Council financially accountable for the Sheriff's Office.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 5) The Sheriff is not fiscally dependent on the Parish. The primary sources of funding for the Sheriff include ad valorem taxes, a one-quarter cent sales tax, and commissions earned from collecting taxes, licenses and fees on behalf of other governmental entities. The Parish Council does not have the authority to approve or modify the Sheriff's budget. The Law Enforcement District, of which the Sheriff serves as Chief Executive Officer, can levy taxes and issue debt without approval of the Parish Council.

Therefore, the financial report of the Sheriff is separate and apart from the Parish Council and includes all of the funds and component units for which the Sheriff is financially accountable. As such, because the Sheriff serves as the Chief Executive Officer of the Law Enforcement District of Jefferson Parish, the operations of the District, although a separate legal entity, are, in substance, part of the Sheriff and are included (i.e., blended) within the Sheriff's financial report. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector of Jefferson Parish is reported within the Sheriff's financial report as an Agency Fund.

2. Description of Activities

As the Chief Executive Officer of the Law Enforcement District of the Parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the Parish through the establishment of community policing details, neighborhood watch programs, anti-drug abuse and other programs. The Sheriff also administers the parish jail and correctional facilities and exercise duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, and other duties.

The Sheriff also serves as the ex-officio tax collector of the parish. As such, the Sheriff is responsible for the collection and distribution of ad valorem (property) taxes, sales and use taxes, parish occupational licenses, state revenue sharing funds, sportsman licenses, fines, costs and bond forfeitures imposed by the local district courts.

3. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Sheriff. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Because of the nature of the Sheriff's operations, the Sheriff reports only governmental activities.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

Separate financial statements are provided for the governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements of the Sheriff. Funds are used by the Sheriff to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The funds of the Sheriff are classified into three categories: *governmental, proprietary and fiduciary*. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the Sheriff's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all financial activities of the Sheriff not accounted for in some other fund. Major individual governmental funds are reported as separate columns in the fund financial statements. The Sheriff reports the following "major" governmental funds:

The **General Fund** is the general operating fund of the Sheriff. It is used to account for all financial resources except those required to be accounted for in another fund.

The **Salary Stabilization Special Revenue Fund** is used to account for funds generated by staffing shortages realized after Hurricanes Katrina and Rita. These funds can only be used for salaries when staffing levels reach pre-Katrina levels. Funds will be transferred to General Fund as needed. Under GASB Statement No. 54, this fund is merged into the General Fund for GAAP purposes. It is still shown separately because for budgetary purposes, it is budgeted as a Special Revenue Fund separate and apart from the General Fund. See Note C.4 for a reconciling difference in perspective.

The **Federal Grants Special Revenue Fund** accounts for those grants received directly from the federal government and for those grants not accounted for in any other fund. The grants accounted for includes COPS, TSA Canine, and Gulf Coast High Intensity Drug Trafficking Area (HIDTA) grants.

The **Communications Reserve Capital Project Fund** accounts for the proceeds of the Homeland Security Grant Program (HSGP) and Urban Area Security Initiative (UASI) received from the U.S. Department of Justice via the City of New Orleans and Jefferson Parish Council. The funds are being expended on the Region 1 Interoperability Project.

The **Buildings & Improvements Capital Project Fund** accounts for monies set aside from the General Fund for capital improvements to Sheriff's Office buildings and facilities.

Proprietary funds distinguish operating revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. *Internal Service Funds* (primarily self-insurance funds) are used by the Sheriff to account for financing of goods or services provided by one department to other departments of the Sheriff on a cost-reimbursement basis. Operating expenses of the internal service funds include the costs of claims and judgments, related administrative expenses, and premiums for commercial policies. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. *Agency funds* generally are used to account for assets that the Sheriff holds on behalf of others as their agent. The Tax Collector fund holds funds, such as taxes, cash bonds, fees, etc., due to taxing bodies and others. The Sheriff's Account accounts for collections and distributions related to civil suits, sales, successions, garnishments and redemptions. The Inmate Deposit Fund is used to account for individual prisoner account balances while in custody of the Jefferson Parish Correctional Center. The Property and Evidence Fund is used as a depository for funds seized in connection with arrest for narcotics violations. The Parish Details Fund is used to account for money on deposit from the Parish of Jefferson to pay for details worked by Sheriff's Office deputies at various Parish facilities.

4. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program revenues* on the Statement of Activities include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and related commissions.

Within the fund financial statements, the accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting.

Governmental fund financial statements are reported using a *current financial resources measurement focus* and the *modified accrual basis of accounting*. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Under the modified basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Sheriff considers property taxes and sales taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due, and certain compensated absences which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Those revenues susceptible to accrual are state revenue sharing, intergovernmental reimbursement, interest and grants. Ad valorem taxes, sales taxes, fines, commissions and costs collected and held by the Tax Collector Agency Fund on behalf of the Sheriff's General Fund are also accrued. Substantially all other revenues are recorded when received.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The proprietary fund type is accounted for on the *economic resources measurement focus* and the *accrual basis of accounting*. With this measurement focus, all assets and liabilities associated with the operation of this fund type are included on the balance sheet. Proprietary fund type operating statements represent increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of the timing of related cash flows.

5. Assets, Liabilities and Net Assets are Equity

A. *Cash and Investments*

For reporting purposes, cash and cash equivalents include amounts in demand deposits and petty cash. For the purposes of the statement of cash flows, the Proprietary Funds consider all highly liquid investments with a maturity of three months or less when purchased, to be cash equivalents.

In accordance with GASB statement No. 31, investments are generally stated at fair value. Money market investments that have a remaining maturity at time of purchase of one year or less are not stated at fair value but are stated at costs or amortized cost. Money market investments include short-term, highly liquid debt instruments such as commercial paper and U.S. Treasury and agency obligations.

Louisiana Revised Statutes (LSA-RS 33:2955) authorized the Sheriff to invest in (1) direct obligations of the United States Treasury, the principal and interest of which are fully guaranteed by the federal government, (2) bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies or U.S. government instrumentalities, (3) direct security repurchase agreements of any federal book entry only securities, (4) time certificates of deposits of state banks organized under the law of Louisiana and national banks having their principal offices in the state of Louisiana, savings accounts or shares of savings and loan associations, (5) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, which have underlying investments consisting solely of and limited to securities of the U.S. government or its agencies, or (6) guaranteed investment contracts issued by a bank, financial institution, insurance company, or other entity having one of the two highest short-term rating categories of either Standard & Poor's Corporation or Moody's Investors Service, provided that no such investment may be made except in connection with a financing program approved by the State Bond Commission.

B. *Pooled Assets*

The Sheriff follows the practice of pooling its cash and investments in order to maximize earning potential. All funds participate in the pool except for the Tax Collector Agency Fund and the Sheriff's Account Agency Fund. Total cash, investments, and accrued interest on investments of the Pool are reported in all funds as "Share of Pooled Assets – General Pool".

Funds with negative share report the advance as an interfund payable and the General Fund, which has been determined to be the receivable fund by management, reports an off-setting interfund receivable. Interest earned on pooled cash and investments is allocated each month to each individual fund based on the average balance of its share of pooled assets.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Sheriff also follows the practice of pooling the cash and investments of all funds controlled by the Bureau of Revenue and Taxation Department. Total cash and investments of the pool are reported in the various funds as "Share of Pooled Assets – Bureau Pool". Funds with a negative share in this pool report the advance as an interfund payable, and the Property Tax Fund, which has been determined to be the receivable fund by management, reports an off-setting interfund receivable. Accumulated interest and fiscal charges, which have not yet been allocated to the various funds, are netted against the pool's cash and investment to arrive at "net pooled assets".

C. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at year end are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. As a general rule, all interfund balances are eliminated in the government-wide financial statements.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

D. Inventories

The costs of material and supplies acquired by governmental funds (except for the Commissary Sales Special Revenue Fund) are recorded as expenditures at the time of purchase. It is management's opinion that the inventory of such materials and supplies at June 30, 2011 would not be material to the financial statements.

The inventory of the Commissary Sales Special Revenue Fund consists of consumable food products and other items purchased for resale to inmates of the correctional center. Inventories are valued at cost using a first-in-first-out pricing method and recorded as an expenditure when consumed.

E. Prepaids

Payments made to vendors for services that will benefit periods beyond June 30, 2011, are recorded as prepaid items in both the government-wide and fund financial statements.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Capital Assets

Capital assets, which include property, plant equipment and infrastructure assets, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the Sheriff as assets with an initial, individual cost of more than \$1,000 (except for electronic equipment, which is capitalized 100 percent) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimate fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed and are included in construction in progress.

Property, plant, equipment, and infrastructure are depreciated using the straight-line method (with a mid-year convention) over the following estimated useful lives:

<u>Asset Category</u>	<u>Useful Life in Years</u>
Buildings and Improvements	40
Equipment (including furniture and fixtures)	3
Vehicles and Heavy Equipment	5
Infrastructure	40

G. Compensated Absences

It is the Sheriff's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since it is the Sheriff's policy to not pay any amounts when employees separate from service to the Sheriff. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. In accordance with GASB Statement No. 16, an additional liability is recorded for salary related payments associated with the future payment of compensated absences.

H. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are recognized as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable, if any, are reported net of the applicable bond premium or discount. Bond issuance costs, if any are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources which discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Payments of principal and interest are recorded as expenditures only when due.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Fund Equity

Per Note F.6, for 2011, the Sheriff implemented the requirements of Government Accounting Standards Board (GASB) Statement No. 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*. In accordance with this statement, in the fund financial statements, fund balances of the governmental fund types are now categorized into one of five categories – Non-spendable, Restricted, Committed, Assigned, or Unassigned.

For *committed fund balances*, the Sheriff is considered the highest level of decision-making authority and formal policy memorandum issued by him is needed to establish, modify, or rescind a fund balance commitment. For *assigned fund balances*, the Sheriff and/or Chief Financial Officer may assign amounts to a specific purpose via internal memorandum.

The Sheriff has established a Salary Stabilization arrangement via a policy memorandum. The Stabilization Fund was set up with excess monies generated in the aftermath of Hurricane Katrina. Currently, there are no provisions for more funds to be added to the Stabilization Fund. The Stabilization Fund transfers to the General Fund a fixed amount per employee over and above the base-line authorized staffing level that existed prior to Hurricane Katrina (which currently stands at 1,400). For GAAP purposes, the Salary Stabilization Special Revenue Fund is consolidated into the General Fund; however, the balance of the fund is shown on the fund financial statements as a Committed Fund Balance in the General Fund.

In addition, while the Sheriff has not formally adopted a minimum fund balance policy, it does have an internal targeted fund balance of 20.0 percent of current year expenditures. Included in this figure is a "contingency" balance that has been set-aside for future emergencies (currently set at \$7.0 million).

While the Sheriff has not established a policy for its use of unrestricted fund balance, it does consider that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

J. Use of Estimates

Preparation of financial statements in accordance with generally accepted accounting principles requires the Sheriff to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures. Actual results could differ from the estimates that were used.

K. Subsequent Events

The Sheriff has evaluated subsequent events through December 20, 2011, the date the financial statements were available to be issued.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$3,750,362 difference are as follows:

Capital outlay	\$ 16,712,993
Depreciation expense	(12,962,631)
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets – governmental activities</i>	<u>\$ 3,750,362</u>

Another element of that reconciliation states that "The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets." The details of this \$(1,436,064) difference are as follows:

In the statement of activities, only the *gain (loss) on the sale of capital assets* is reported. Thus, the change in net assets differs from the change in fund balance by the following:

Cost of assets disposed of during the year	\$ (8,003,402)
Accumulated depreciation on assets disposed of	<u>6,567,338</u>
Net adjustment to increase (decrease) <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets – governmental activities</i>	<u>\$ (1,436,064)</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. Budgetary Information

Formal budgetary accounting is employed as a management control device during the year for the General and Special Revenue Funds (except for the following grant funds: Federal Grants, Drug Enforcement, Multi-Jurisdictional Task Force, Project Income and Local Law Enforcement Block Grant (LLEBG) grant funds). Because grants can span over several years and because financial reporting to granting agencies is required on a "grant-to-date" basis, budgetary data for the Federal Grants Special Revenue Funds is presented on a "grant-to-date" basis, not an annual basis. Capital Project Funds are not presented since the funds are budgeted over the life of the respective project and not on an annual basis. The annual budgets and the grant-to-date budgets are legally adopted each year by a resolution authorized by the Sheriff.

Expenditures may not exceed budgeted appropriations at the fund level. Management of the Sheriff may make line-item adjustments within a fund without the Sheriff's approval as long as the total revenues and expenditures do not change. Appropriations which are neither expended nor encumbered lapse at year end.

Budgets are adopted for the General and Special Revenue funds (except those noted above) on a basis consistent with generally accepted accounting principles (GAAP), except that (1) expenditures represented by unpaid invoices received after the year-end budgetary cut-off and which had not been encumbered are recognized when paid, (2) encumbrances are recorded as expenditures, (3) amounts paid under capital leases are budgeted as rent expenses rather than debt service, and (4) sales taxes and the related commissions are recorded when received.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General and Special Revenue Funds.

In accordance with the Louisiana Local Government Budget Act (LSA-RS 39:1301), the procedures used by the Sheriff in establishing the budgetary data in the financial statements include public notices of the proposed budget, public inspections and hearings. The budget is then legally adopted by the Sheriff through a formal implementation letter. All amendments to the budget must also be approved by the Sheriff. Budgeted amounts included in the accompanying statements are as originally adopted or as finally amended by the Sheriff as of June 24, 2011.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

2. Amendments to the Budget

The Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 24, 2011. The most significant of the changes made are described below:

Revenues of the General Fund increased by \$8,158,500. The largest changes were seen in ad valorem taxes (down \$505,500), sales taxes (up \$1,582,200), services charges, fees and commissions (up \$3,138,300), and miscellaneous income (up \$3,909,500). Property taxes decreased due to a drop in collections of current year taxes and because last year included a second tax sale in that generated about \$270,000. Sales taxes increased due to the "post-boom" effects of the BP Deepwater Horizon oil spill in April 2010. The local economy was waning from the boom caused by Hurricanes Katrina and Rita, as well as the effects of the national recession. The oil spill response caused an influx of labor and materials to the area, resulting in a spike in sales and use taxes that lasted for most of the fiscal year. Service charges and commissions went up \$3,138,300 primarily due to an increase in sales tax commission (see above explanation of BP oil spill response) of \$2,544,300, an increase of \$630,000 in other commissions (primarily from garnishments and seizures – a reflection of the stagnant economy) and an increase of \$175,000 in civil and criminal fees. Finally miscellaneous income was increased by \$3,909,500 primarily due to other income being bumped up by \$3,838,500 to reflect reimbursements billed to BP relating to the BP Deepwater Horizon oil spill response (See Note F.4). The Sheriff provided damage assessments and security services in Grand Isle and Lafitte during this event. Public assignments income also went up \$190,000, as the administrative fee charged on details was increased from \$1.00 to \$2.00.

Expenditures of the General Fund were decreased by \$(2,201,000). A breakdown by bureau follows:

Fund/Bureau	Original Budget	Amendments	Final Budget
General Fund			
Executive	\$ 965,000	\$ 85,500	\$ 1,050,500
Civil and Support Services	15,424,250	(53,750)	15,370,500
Finance and Administrative	6,659,000	99,000	6,758,000
Fleet	12,147,250	52,500	12,199,750
Revenue and Taxation	3,589,000	(178,750)	3,410,250
Operations	20,880,250	(895,250)	19,985,000
Special Operations	4,782,750	2,368,500	7,151,250
Technical Services	11,514,000	(1,421,000)	10,093,000
Internal Management	2,127,000	(281,750)	1,845,250
Criminal Investigations	11,337,000	(770,250)	10,566,750
Special Investigations	4,544,000	(392,750)	4,151,250
Narcotics	4,795,750	(509,750)	4,286,000
Corrections	20,116,000	(303,250)	19,812,750
Total	\$ 118,881,250	\$ (2,201,000)	\$ 116,680,250

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

The \$(895,250) decrease in Operations Bureau is due to 1) a decrease of \$(872,500) in salaries and benefits, primarily due to savings from open positions of \$269,500, a cut in overtime of \$551,500, and parade overtime of \$65,000.

The Special Operations Bureau budget increased \$2,368,500 due primarily to 1) an increase in salaries and benefits of \$1,789,750, an increase in general operating costs of \$154,750, and an increase of \$370,000 in capital outlay. The salaries and benefits were increased to account for the costs incurred on the BP oil spill response and security details. The budget was increased approximately \$2,051,000 for this. This increase was offset by a drop in the Traffic budget of \$(210,000), which was brought about by the elimination of some open positions. General operating costs saw an increase of \$150,000 in repairs and maintenance related to upgrading some of the electronics in the helicopter. Finally, capital outlay went up \$365,000 to account for the purchase of a Breath Analyzer Truck for our DWI section (purchased with grant money).

The Technical Services Bureau budget decreased \$(1,421,000) due primarily to 1) a decrease of \$(1,171,250) in salaries and benefits, and 2) a drop of \$(153,250) in general operating costs. The drop in salaries and benefits resulted from the conversion of the 911 employees from an 8-hour shift to a 12-hour daily shift and savings from open positions in this section. This dropped salaries and benefits by \$(567,000). The Crime Lab also saw a drop of \$(224,500) due to open positions and a restructuring of the unit. Finally, the Warrants and Attachments section under this Bureau was disbanded and reassigned (at a reduced level) to the Special Investigations Bureau. This cut salaries and benefits by \$(225,000). The drop in general operating costs had to do with a reduction in travel-related costs associated with the Warrants & Attachments section.

The Internal Management Bureau budget decreased \$(281,750) primarily due primarily to a drop in salaries and benefits of \$(244,000). This drop had to do with the Sheriff not holding a full-time academy this year. Thus, the cost of carrying these recruits while in school resulted in \$212,000 of savings.

The \$(770,250) decrease in the Criminal Investigations Bureau was primarily due to a decrease in salaries and benefits of \$(864,750), offset by an increase of \$88,500 in general operating costs. Salaries and benefits were down mainly because of savings from open positions realized during the year. The increase in general operating costs resulted from the contractors brought in to administer the Sheriff's Band of Excellence Program. This program is designed to provide an outlet to at-risk youth in the area by participating in a structured music program after school hours.

The \$(392,750) decrease in the Special Investigations Bureau came primarily in the salaries and benefits area, which saw a drop of \$(475,250), offset by an increase of \$92,000 in general operating costs. The salaries and benefits dropped because of savings from open positions in Vice and Intelligence (approximately \$110,000 in savings) and due to the reassignment of personnel from Project STAR and Street Crimes to the BP oil spill response, which was accounted for in Special Operations. These two sections saw drops in salaries and benefits of \$(285,000) and \$(160,500), respectively. These savings were offset by an increase of \$68,750 in Extraditions (related to the reassignment of Warrants & Attachments personnel from the Technical Services Bureau). The general operating costs increased because of the transfer of Warrants & Attachments from Technical Services to this bureau during the year. Approximately \$100,000 was provided to cover travel costs related to extraditions and attachments.

The \$(509,750) decrease in Narcotics resulted primarily from a drop in salaries and benefits \$(548,500). This drop was due to the elimination of the Project STAR Narcotics section (these employees were absorbed into the regular Narcotics Section) and the reassignment of personnel to the Special Operations Bureau for the BP oil spill response.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

The \$(303,250) decrease in the Corrections Bureau resulted from a cut in overtime in the main watch sections and intake booking. Overtime was decreased \$(350,750) as staffing levels increased to a point that it could be cut.

Other Financing Sources (Uses) changed by \$(1,970,000). Operating transfers out decreased \$(1,970,000) due to 1) a decrease of \$(2,550,000) in the amount to be transferred from the Salary Stabilization Special Revenue Fund to cover anticipated increases in salaries and benefits (this fund accumulated funds generated from staffing shortages in prior years to help fund future operations once staffing is up to pre-Katrina levels and the staffing formula did not call for as much of a transfer as was originally anticipated), and 2) an increase of \$580,000 in the transfer from the Communications Reserve Capital Projects Fund to reflect grant funds utilized to purchase a new Voice-over-internet phone (VOIP) system.

The end result of the above noted changes was to decrease the originally budgeted deficit of \$(2,613,100) down to an anticipated surplus of \$5,776,400. The estimated ending fund balance of the general fund is budgeted at \$40,745,708, which is 34.9 percent of currently budgeted expenditures (still higher than our target of 20.0 percent of operating expenditures).

The Salary Stabilization Special Revenue Fund (a major fund) had revenues decreased by \$(115,000) to reflect a drop in interest earnings (due to lower rates) and its transfers out to the General Fund were cut by \$(2,550,000) to reflect a drop in funding needed due to cuts in staffing levels.

The Sheriff's Non-major Special Revenue Funds with Budgets also had a few changes during the year. Overall, revenues went up \$15,350, expenditures went down \$(520,250), and other financing sources (uses) decreased by \$(15,000). The change in revenues was primarily seen in the State Asset Forfeiture Special Revenue Fund (up \$300,000) and the Region 1 Communications O & M Special Revenue Fund (down \$297,750). The drop in expenditures was primarily seen in the State Asset Forfeiture Special Revenue Fund which decreased its capital outlay by \$(192,000), and the Region 1 Communications O & M Special Revenue Fund, which lowered its operating costs by \$(312,750) to reflect a cut in reimbursements from Federal and State grants. The other financing sources (uses) changed to reflect a \$(15,000) drop in transfers in from the General Fund to the Region 1 Communications O & M Special Revenue Fund.

3. Expenditures in Excess of Appropriations

Two funds had expenditures on a budgetary basis in excess of appropriations during the year: 1) the State Asset Forfeiture Special Revenue Fund and 2) the Recreation and Relief Special Revenue Fund. The State Asset Forfeiture fund had actual expenditures of \$386,172, which exceeded appropriations by \$68,672. The State Asset Forfeiture fund exceeded budget in the cost of capital outlay, as some equipment was bought near the end of the year that was not anticipated. The Recreation and Relief fund had actual expenditures of \$15,857, which exceeded appropriations by \$357. The Recreation and Relief fund exceeded the budget in materials and supplies. These amounts were absorbed by available revenues or fund balance.

4. Reconciliation of Budgetary Basis to GAAP Basis of Accounting in Fund Financial Statements

The Statement of Revenues, Expenditures and Changes in Fund Balances – Actual and Budget (Budgetary Basis) – General Fund presents a comparison of the legally adopted budget with actual data on the budgetary basis. Since accounting principles on the budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other sources over expenditure and other uses for the year ended June 30, 2011, is presented below:

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

	<u>General Fund</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ 10,605,758
Basis Difference	
To adjust for accrual of sales taxes	562,015
To adjust for expenditures for unpaid invoices	(380,799)
To adjust for expenditures for payroll accrual	157,555
Timing Differences	
To adjust for encumbrances	169,348
Perspective Difference	
To merge the Salary Stabilization Special Revenue Fund into the General Fund, as per GASB 54. Under new accounting standard, this fund can no longer be presented as a special revenue fund for GAAP purposes.	(2,724,802)
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 8,389,075</u>

5. Reconciliation of Budgetary Basis to GAAP Basis of Accounting for Special Revenue Funds

On the Non-major Special Revenue Funds that adopt annual budgets, the same differences noted above exist between the actual data on a GAAP basis and actual data on the budgetary basis. A reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other resources over expenditures and other uses for the year ended June 30, 2011, is presented below.

	<u>Non-major Special Revenue</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis) - Non-Major Special Revenue Funds	\$ 332,954
Basis Difference	
To adjust for expenditures for unpaid invoices	407,888
Timing Differences	
To adjust for encumbrances	(313,459)
Entity Differences	
To record excess (deficiency) of revenues and other sources over expenditures and other uses for non-budgeted funds	836,128
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis) - All Non-Major Special Revenue Funds	<u>\$ 1,263,511</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

6. Negative Net Assets/Deficit Fund Balances

At June 30, 2011, none of the Sheriff's funds had negative net assets or deficit fund balances.

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

1. Deposits with Financial Institutions and Investments

Deposits with Financial Institutions

The deposits at June 30, 2011, consisted of the following:

	Cash	Certificates of Deposit	Other	Total
Deposits in Bank Accounts per Balance Sheet	\$ 115,926,144	\$ -	\$ -	\$ 115,926,144
Bank Balances of Deposits Exposed to Custodial Credit Risk:				
A. Uninsured and uncollateralized	\$ -	\$ -	\$ -	\$ -
B. Uninsured and collateralized with securities held by the pledging institution	-	-	-	-
C. Uninsured and collateralized with securities held by the pledging institution's trust department or agent but not in the Sheriff's name	-	-	-	-
Total Bank Balances Exposed to Custodial Credit Risk	\$ -	\$ -	\$ -	\$ -
Total Bank Balances - All Deposits	\$ 119,845,962	\$ -	\$ -	\$ 119,845,962

Petty cash is not required to be reported in the note disclosure, however, to aid in reconciling amounts reported on the Statement of Net Assets to the amounts reported in this note, the Sheriff held \$10,750 in petty cash at June 30, 2011.

Investments

Custodial Credit Risk

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured, not registered in the name of the entity, and are either held by the counterparty or the counterparty's trust department or agent but not in the entity's name. The following table lists each type of investment exposed to custodial credit risk and the reported amount and fair value of all investments regardless of custodial credit risk exposure.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Type of Investment	Investments Exposed to Custodial Credit Risk		All Investments Regardless of Custodial Credit Risk Exposure	
	Uninsured, Unregistered, and Held by Counterparty	Uninsured, Unregistered, and Held by Counterparty's Trust Department or Agent but Not in the Entity's Name	Reported Amount	Fair Value
U.S. Instrumentalities Discount Notes	\$ 15,429,695	\$ -	\$ 15,429,695	\$ 15,396,235
Commercial Paper	2,736,752	-	2,736,752	2,737,144
Total Categorized Investments	<u>\$ 18,166,447</u>	<u>\$ -</u>	18,166,447	18,133,379
Louisiana Asset Management Pool			32,773,433	32,773,433
Total Investments			<u>\$ 50,939,880</u>	<u>\$ 50,906,812</u>

As shown above, the Sheriff has investments in shares of the Louisiana Asset Management Pool (LAMP), a state sponsored external investment pool. Because these investments are not evidenced by securities that exist in physical or book entry form, they are not categorized for the purposes of this note. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments may participate in LAMP. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. The dollar weighted average portfolio maturity of LAMP is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The fair value of a share in LAMP is the same as the book value (i.e., a share in the pool is always worth \$1.00 per share).

Credit Risk Investments

State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSRO's). It is the Sheriff's policy to limit its investments in these investment types to the top rating groups. State statutes also allow the Sheriff to invest in the Louisiana Asset Management Pool (LAMP). The following table lists the Sheriff's investments by credit quality rating, whether held directly or indirectly (i.e., LAMP):

<u>Rating</u>	<u>Fair Value</u>
A1/P1	\$ 2,737,769
AAA	15,395,610
AAAm (i.e., LAMP)	32,773,433
	<u>\$ 50,906,812</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Interest Rate Risk

In accordance with the Sheriff's investment policy, exposure to declines in fair values is managed by limiting the maturity of its investments to less than 2 years. At June 30, 2011, the average number of days of investments held was 185 days.

Concentration of Credit Risk

The Sheriff's investment policy does not allow for an investment in any one issuer that is in excess of fifty percent of the Sheriff's total investments, with the exception of investments in LAMP or U.S. Treasury Securities, in which there are no limits. The following is a list of all investments of greater than 5 percent in a single issuer:

Issuer	Amount	% of Total Investments
LAMP (State Pool)	\$ 32,773,433	64.38%
US Treasury Securities	4,512,365	8.86%
FHLMC	3,907,885	7.68%
FHLB	3,483,998	6.84%
HSBC Finance Corp	2,736,340	5.38%
Issuers with Amounts Less Than 5 Percent	3,492,791	6.86%
	<u>\$ 50,906,812</u>	<u>100.00%</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

2. Pooled Assets

A reconciliation of pooled assets held in the General Pool at June 30, 2011 is presented below:

<u>Pooled Assets</u>	<u>General Pool</u>
Cash	\$ 27,845,728
Investments	39,851,155
Accrued Interest receivable	-
Less: unallocated interest and fiscal charges	-
Less: accounts payable	(25,252)
Net Pooled Assets	<u><u>\$ 67,671,631</u></u>
<u>Fund</u>	<u>Equity in Pool</u>
Major Funds	
General Fund	\$ 52,446,901
Communications Reserve Capital Project Fund	4,623,185
Buildings and Improvements Capital Project Fund	5,561,774
Non-Major Funds	
Special Revenue Funds	2,341,044
Capital Project Funds	2,575,710
Internal Service Funds	1,090
Fiduciary - Agency Funds	121,927
Total Equity in Pool	<u><u>\$ 67,671,631</u></u>

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

A reconciliation of pooled assets held in the Bureau Pool at June 30, 2011 is presented below:

<u>Pooled Assets</u>	<u>General Pool</u>
Cash	\$ 52,179,895
Less: unallocated interest and fiscal charges	(38,875)
Net Pooled Assets	<u>\$ 52,141,020</u>

<u>Fund</u>	<u>Equity in Pool</u>
Tax Collector Agency Funds	
Miscellaneous Fees	\$ 242,562
Criminal Cash Bonds	1,699,989
\$15 Criminal Cash Fees	94,132
Traffic Camera Fines	-
School Bus Safety Program	-
Fines	1,554,715
Property Tax	7,809,967
Sales Tax	40,739,655
Total Equity in Pool	<u>\$ 52,141,020</u>

3. Reconciliation of Deposits and Investments to Fund Financial Statements

The carrying amount of the deposits and investments noted above are displayed on the fund financial statements as follows:

<u>Fund/Pool</u>	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
General Pool (See Footnote D.2)	\$ 27,845,728	\$ 39,851,155
Bureau Pool (See Footnote D.2) - Agency Funds	52,179,895	-
General Fund	3,234,208	-
Major Governmental Funds	1,061,970	1,410,661
Non-major Governmental Funds	976,075	-
Internal Service Funds	3,557,720	9,678,064
Fiduciary - Agency Funds	27,070,548	-
Total (See Footnote D.1)	<u>\$ 115,926,144</u>	<u>\$ 50,939,880</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Since Agency Funds are not included in the government-wide statements, the deposit balances of \$115,926,144 shown above are reduced by \$79,250,443 (the amount of cash held in the Bureau Pool and in the Agency funds) and then increased by \$5,300,250 (the amount of cash held in the Agency Funds that are due to the Sheriff's office) and \$10,750 (the amount of petty cash on hand) to arrive at a cash balance of \$41,986,701. This is the amount of cash shown on the government-wide statement of net assets.

4. Receivables

Receivables at June 30, 2011 consist of the following:

	General	Major Governmental Funds	Other Governmental Funds	Total Governmental Funds	Internal Service	Total
Receivables:						
Ad Valorem taxes	\$ 366,762	\$ -	\$ -	\$ 366,762	\$ -	\$ 366,762
Sales taxes	3,693,947	-	-	3,693,947	-	3,693,947
Intergovernmental	2,079,511	2,268,759	551,862	4,900,132	-	4,900,132
Service charges, fees and commissions	7,065,976	-	-	7,065,976	-	7,065,976
Interest	-	-	-	-	-	-
Accounts and other	249,061	-	-	249,061	-	249,061
Subtotal	13,455,257	2,268,759	551,862	16,275,878	-	16,275,878
Less: Allowance for uncollectibles	-	-	-	-	-	-
Net Receivables - Governmental Funds	13,455,257	2,268,759	551,862	16,275,878	-	16,275,878
Less: Receivables from Sheriff's Office Agency Funds						
Ad Valorem taxes and costs	(562,044)	-	-	(562,044)	-	(562,044)
Sales taxes	(1,691,546)	-	-	(1,691,546)	-	(1,691,546)
Commissions on sales taxes	(2,905,783)	-	-	(2,905,783)	-	(2,905,783)
Fines and costs	(86,476)	-	-	(86,476)	-	(86,476)
Interest	-	-	-	-	-	-
Net Receivables - Government-wide	\$ 8,209,408	\$ 2,268,759	\$ 551,862	\$ 11,030,029	\$ -	\$ 11,030,029

Sheriff considers all receivables to be collectible; therefore, no allowance has been established for doubtful accounts. \$903,043 of the General Fund's intergovernmental receivables relates to FEMA claims for Hurricanes Katrina, Gustav and Ike (See Note E.3).

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

5. Capital Assets

The following is a summary of changes in capital assets during the fiscal year:

	Balance July 1, 2010	Additions	Deletions	Transfers	Balance June 30, 2011
Governmental Activities:					
Capital Assets Not Being Depreciated					
Land	\$ 55,550	\$ -	\$ -	\$ -	\$ 55,550
Construction in progress	21,944,811	11,394,449	(1,711,381)	(29,280,140)	2,347,739
Total Capital Assets Not Being Depreciated	\$ 22,000,361	\$ 11,394,449	\$ (1,711,381)	\$ (29,280,140)	\$ 2,403,289
Capital Assets Being Depreciated:					
Buildings and improvements	\$ 27,843,586	\$ 3,695	\$ -	\$ 28,955,368	\$ 56,802,649
Furniture and fixtures	65,788,357	1,678,086	(376,153)	324,772	67,415,062
Vehicles and heavy equipment	36,384,438	3,636,763	(5,915,868)	-	34,105,333
Infrastructure	812,142	-	-	-	812,142
Total Capital Assets Being Depreciated	130,828,523	5,318,544	(6,292,021)	29,280,140	159,135,186
Less Accumulated Depreciation:					
Buildings and improvements	(6,782,151)	(1,423,153)	-	-	(8,205,304)
Furniture and fixtures	(55,255,329)	(6,532,951)	803,968	-	(60,984,312)
Vehicles and heavy equipment	(25,171,889)	(4,928,257)	5,763,370	-	(24,336,776)
Infrastructure	(239,955)	(78,270)	-	-	(318,225)
Total Accumulated Depreciation	(87,449,324)	(12,962,631)	6,567,338	-	(93,844,617)
Net Capital Assets Being Depreciated					
Buildings and improvements	21,061,435	(1,419,458)	-	28,955,368	48,597,345
Furniture and fixtures	10,533,028	(4,854,865)	427,815	324,772	6,430,750
Vehicles and heavy equipment	11,212,549	(1,291,494)	(152,498)	-	9,768,557
Infrastructure	572,187	(78,270)	-	-	493,917
Total Net Capital Assets Being Depreciated	\$ 43,379,199	\$ (7,644,087)	\$ 275,317	\$ 29,280,140	\$ 65,290,569
Total Net Capital Assets - Governmental Activities	\$ 65,379,560	\$ 3,750,362	\$ (1,436,064)	\$ -	\$ 67,693,858

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Depreciation expense was charged to the functions/segments of the Sheriff as follows:

	Depreciation Expense
Governmental Activities	
Executive	\$ 11,631
Civil and Support Services	914,629
Finance and Administrative	4,739,008
Fleet	4,083,547
Revenue & Taxation	17,696
Operations	200,661
Special Operations	1,304,874
Technical Services	752,066
Internal Management	336,281
Criminal Investigations	25,495
Special Investigations	1,947
Narcotics	548,249
Corrections	26,547
Total Depreciation Expenses - Governmental Activities	\$ 12,962,631

The Construction in Progress of \$2,347,739 relates to several ongoing projects. A breakdown of these projects is presented in the table below. The required future financing represents the amount needed to complete each individual project, not necessarily how much money is needed. Six of the projects have been funded with the proceeds of the \$30,000,000 Limited Tax Revenue Bonds that were issued by the Jefferson Parish Law Enforcement District (LED) in July 2008 (See Note D.8). The projects being funded by the LED bonds are identified in the table below. The remaining projects are being funded with local (i.e. general) funds. Thus, at this time, these projects are all fully funded.

The majority of the projects are being accounted for in the Buildings and Improvements Capital Projects Fund, which is presented as a "major fund" in the accompanying financial statements. At June 30, 2011, this fund had \$6,947,823 available to fund the remaining portions of these projects. There are several other projects that are to be funded out of these monies that are not reflected below because they have not yet started. These projects will be added as the projects are formally approved and awarded.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Project	LED Project	Expended To Date	Balance to Complete	Completed During Year
New 2nd District Station - Manhattan Blvd	LED	\$ -	\$ 69,410	\$ 3,180,590
New 3rd District Station - Leo Kerner Blvd	LED	1,822,983	2,077,017	-
Grand Isle - Multiplex Bldg Radio Site	LED	-	187,000	-
New Bonnabel Boat Launch & Storage Bldg	LED	-	126,038	1,065,962
New 4th District Station - Zephyr Park	LED	-	103,898	3,331,103
CIC - Office Buildout		92,480	153,304	77,866
EB Admin Bldg - EOC Buildout		184,111	1,415,890	-
New Forensics Crime Laboratory Bldg	LED	-	137,537	20,172,463
Ducote Bldg - Office Buildout		-	-	975,528
Ducote Bldg - Parking Lot		248,165	301,835	-
Band of Excellence - Bandroom Buildout		-	-	167,781
Uniform Shop - Renovations		-	-	308,847
Total Construction in Progress		\$ 2,347,739	\$ 4,571,929	\$ 29,280,140

The \$29,280,140 completed during the year was transferred from construction in progress to the asset accounts during the year (see capital assets table above).

6. Taxes Paid Under Protest

The unsettled balance due to taxing bodies and others at June 30, 2011 includes \$8,554,084 under protest. This amount represents protested sales taxes of \$7,601,485 and protested ad valorem taxes of \$952,599. If these taxes are refunded to the taxpayer, Louisiana Revised Statutes (LSA-RS 47:2110) require the Tax Collector to pay interest at 2 percent per annum on the amounts held. These funds are held in the Tax Collector Agency Fund pending resolution of the protest.

7. Operating Agreements and Leases

Operating Agreements

The Sheriff has a cooperative agreement with the Jefferson Parish Human Services Authority to help finance the operations of a Social Detox Center. A new contract was signed with a start date of October 1, 2010 and an expiration date of September 30, 2013. The agreement requires quarterly payments of \$7,500. The amount paid under this agreement during the fiscal year totaled \$22,500.

The Sheriff has a month-to-month agreement with the Institute for Intergovernmental Research to access the RISS Secure Intranet Service. The agreement calls for a base fee of \$816 per month. Payments made during the current fiscal year totaled \$9,788 under this agreement.

The Sheriff also has a month-to-month agreement with the Louisiana Department of Public Safety to access its network system at a cost of \$561 per month. During the current fiscal year, the Sheriff paid \$6,732 under this agreement.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

The Sheriff also was a party to an agreement between the Sheriff, the Parish of Jefferson, and the City of Gretna whereby a parish-wide crime prevention and quality of life coordinator would be hired by the City of Gretna and each party would share in the cost. This agreement ran from February 1, 2008 to February 1, 2011 (three years) and called for the Sheriff to pay \$50,000 per year towards the cost of this position. During 2011, the Sheriff expended \$100,000 on this agreement.

Operating Leases

The Sheriff has various operating leases for land, buildings, equipment and vehicles. A summary of the major leases is as follows:

The Sheriff entered into a lease on October 1, 2009 to provide office space for the Internal Affairs Division which would be separate and apart from the Sheriff's other administrative offices. The expiration date on this lease is September 30, 2011. A new lease was signed for two additional years, ending September 30, 2011. The lease called for monthly payments of \$5,664 (adjusted for inflation). Payments made under this lease totaled \$67,970.

The Sheriff had a non-cancellable lease agreement for office space in a local mall for the 2nd District. The original lease term was for 60 months, expiring on September 30, 2008. On January 1, 2010, an extension was signed for 24 additional months, expiring on December 31, 2011. The lease was ultimately cancelled on April 30, 2011 as the construction of the new 2nd District Station completed. The monthly payment under this lease was \$8,978 (as adjusted for inflation). The agreement also provided for the mall to reimburse the Sheriff for security details at the mall in an amount equal to the monthly rental fee. Payments made and security fees received under these leases for the fiscal year ended June 30, 2011 totaled \$89,784.

On May 1, 2004, the Sheriff entered into a similar office space lease with another local mall for the 4th District. The lease had a term of 60 months and expired on April 1, 2010. Since that date, the lease term has moved to a month-to-month lease. The lease was ultimately cancelled on May 31, 2011 as the construction of the new 4th District Station completed. Lease payments under this lease were \$6,503 per month (as adjusted for inflation). The agreement also provided for the mall to reimburse the Sheriff for security details at the mall in an amount equal to the monthly rental fee. Payments made and security fees received under this lease for the fiscal year ended June 30, 2010 totaled \$71,528.

On May 1, 2010, the Sheriff entered into a lease for a temporary DNA laboratory. The lease expired November 3, 2010. Monthly payments of \$7,500 were due under this lease. The Sheriff made payments totaling \$30,000 during the year under this lease. The lease was not renewed as construction of the new DNA lab was completed in September 2010.

In connection with the 800 MHz radio system, the Sheriff is leasing an electronics room and rooftop antennae space in an eastbank office high-rise. The lease expires on December 31, 2011. The lease calls for monthly payments of \$1,567 (adjusted for inflation) for the electronic room and \$250 per antennae (current rate of \$2,750 covering 11 antennae). Payments made under these leases total \$51,596 for the current fiscal year.

On August 12, 2010, the Sheriff entered into a lease agreement with Konica Copiers for copying/faxing/scanning machines for various departments. The lease term is 36 months; expiring on August 12, 2013. The base amount on the lease is \$22,813 per month. There are several other individual machine leases separate and apart from this lease. The total amount paid during the fiscal year for all of these machines was \$289,687.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Finally, the Sheriff has entered into a variety of other operating leases for land, buildings, vehicles and equipment. Payments made under these leases totaled \$30,974 for the fiscal year ended June 30, 2011. The combined minimum payments due under the various lease agreements are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Total</u>
2012	\$ -	\$ 42,894	\$ 340,759	\$ -	\$ 383,653
2013	-	-	320,312	-	320,312
2014	-	-	56,504	-	56,504
2015	-	-	9,583	-	9,583
Thereafter	-	-	-	-	-
Total Minimum Lease Payments	\$ -	\$ 42,894	\$ 727,158	\$ -	\$ 770,052

8. Long-term Debt

Limited Tax Revenue Bonds

On August 1, 2008, the Law Enforcement District (LED) of Jefferson Parish sold \$30,000,000 in limited tax revenue bonds to fund various capital projects, including the construction of a new crime lab, new district stations, and the replacement of the Bonabel Boat Launch (see Note D.5) for a breakdown of the projects funded. The bond sale generated bond proceeds of \$30,004,604 and bond issuance costs totaled \$232,470. These funds were deposited into the Buildings and Improvements Capital Project Fund.

The bonds are secured and payable from the revenues derived from the ad valorem tax levy of 8.28 mills and will be paid over 20 years, with a final maturity date of September 1, 2028. The bonds mature on September 1 of each year, with interest payable on March 1 and September 1, of each year. The bonds were rated AAA by Standard and Poor's when sold and bear an interest rate that ranges from 3.50 to 5.00 percent. During the fiscal year, \$975,000 of principal was paid and \$1,221,563 of interest was paid. At June 30, 2011, \$28,095,000 is outstanding on these bonds and \$587 is available in the Debt Service Sinking Fund to service this debt. A recap of the issue follows.

<u>Type of Debt</u>	<u>Rates</u>	<u>Maturity Date</u>	<u>Range of Annual Principal Payments</u>		<u>Amount Issued</u>	<u>Amount Outstanding</u>
			<u>From</u>	<u>To</u>		
LED Limited Tax Revenue Bonds, Series 2008	3.50 - 5.00%	9/1/2028	\$ 1,020,000	\$ 2,250,000	\$ 30,000,000	\$ 28,095,000

It should be noted that these bonds were partially defeased subsequent to year end. See Note F.5 for more information on this subsequent event.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Community Disaster Loan Payable

The Sheriff applied for a special Community Disaster Loan from the Federal Emergency Management Agency (FEMA) in the aftermath of Hurricanes Katrina and Rita. This program is designed to provide badly needed operating funds to local governments in disaster areas. The Sheriff was approved for disaster loans up to \$22,602,120. For the first few months after the storms in 2005, operating revenues were severely depressed and unpredictable. The Sheriff drew down \$6,000,000 against the approved loan amount. Once the local economy stabilized, the Sheriff did not draw down any additional funds. The original loan was due and payable on December 19, 2010, however, a five-year extension was asked for and granted. The new due date is December 19, 2015. Interest continues accruing on the outstanding amount at an annual rate of 2.69 percent.

As of June 30, 2011, no payments of principal have yet been made, thus, the balance of \$6,000,000 is reflected on the Statement of Net Assets as a noncurrent liability. In addition, the accrued interest payable totals \$875,098 at year-end and is also reflected in the Statement of Net Assets as a noncurrent liability. Per the extension agreement, the Sheriff is to pay \$1,464,999 each December 21st until the debt is paid out. The amount of principal due on December 21, 2011 of \$513,844 is included in the amounts due within one year on the Statement of Net Assets.

It should be noted that the federal government has refined the loan forgiveness formulas and is allowing Katrina-affected entities with outstanding loans to apply for full or partial forgiveness of these loans. The Sheriff applied for such forgiveness; however, we were denied. The five-year extension was all that the Sheriff was granted at this point in time. The Sheriff's administration continues to work with its legislative delegation to see if a full or partial forgiveness is possible.

Compensated Absences

Effective July 1, 2000, the Sheriff's annual and sick leave policy was revised to allow full-time employees earn (i.e., "vacation") leave at the rate of 12 to 20 days per year, according to the years of service. A maximum of 30 days can be carried forward from one fiscal year to the next. Upon separation, employees will be paid for no more than 10 days of accumulated leave.

Sick leave is accrued at the rate of 10 to 15 days per year, according to the years of service. Sick leave is granted in total at the beginning of the fiscal year or on a prorated basis upon beginning employment if hired during the year. Earned but unused sick leave can be carried from one fiscal year to the next; however, the maximum carryover is 45 days. Upon separation, an employee will not be paid for any accumulated sick leave.

Effective July 1, 2000, the sick leave policy was supplemented by a short-term disability policy. Under this policy, if an employee is sick for 30 consecutive days, he can apply for short-term disability, which will pay 66 2/3 percent of his current salary. The policy will pay the employee for 6 months. The cost of the disability policy is paid 100 percent by the Sheriff's General Fund.

The related costs associated with the future payment of compensated absences are computed at the rate of 22.50 percent. The accumulated liability as of June 30, 2011 is as follows:

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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

	Amount
Annual and Sick Leave	\$ 1,326,030
Related pension costs	298,357
Total	<u>\$ 1,624,387</u>

The General Fund is where most, if not all, of the salaries of the Sheriff are recorded. Thus, the General Fund is where most of the liability for compensated absences is liquidated or paid from.

Changes in Long-Term Liabilities

The following is a summary of the changes in general long-term obligations for the fiscal year ended June 30, 2011:

Type of Debt	Balance July 1, 2010	Additions	Deletions	Balance June 30, 2011	Due Within One Year
Limited Tax Revenue Bonds	\$ 29,070,000	\$ -	\$ (975,000)	\$ 28,095,000	\$ 1,020,000
Community Disaster Loan (including accrued interest)	6,713,698	161,400	-	6,875,098	513,844
Compensated Absences	1,674,794	2,950,899	(3,001,306)	1,624,387	1,624,387
Net OPEB Obligation (See Note F.2)	4,237,499	2,993,509	-	7,231,008	-
Total Long-Term Debt	<u>\$ 41,695,991</u>	<u>\$ 6,105,808</u>	<u>\$ (3,976,306)</u>	<u>\$ 43,825,493</u>	<u>\$ 3,158,231</u>

The principal payment of \$975,000 on the Limited Tax Revenue Bonds was made on September 1, 2010. Next year's principal payment of \$1,020,000 is due September 1, 2011. The Community Disaster Loan was extended and the first payment of \$1,464,999 (\$513,844 principal and \$951,155 interest) is technically due on December 19, 2011. In addition, as most of the leave issued each year is used in the current fiscal year, the Sheriff considers the compensation absences as due in less than one year. Finally, the Net OPEB Obligation is related to future benefits and there are no plans to fund this liability in the near future. Thus, the government-wide statement of net assets includes the \$3,158,231 shown above as payable within one year and the remaining balance of \$40,667,262 is shown as due in more than one year.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Debt Service to Maturity

Annual debt service to maturity on outstanding long-term debt, including interest, is as follows:

Fiscal Year Ending June 30,	Limited Tax Revenue Bonds		Community Disaster Loan		Total
	Principal	Interest	Principal	Interest	
2012	\$ 1,020,000	\$ 1,186,650	\$ 513,844	\$ 951,155	\$ 3,671,649
2013	1,070,000	1,150,075	1,317,422	147,577	3,685,074
2014	1,120,000	1,111,750	1,352,860	112,139	3,696,749
2015	1,175,000	1,070,119	1,389,252	75,747	3,710,118
2016	1,230,000	1,025,025	1,426,622	38,376	3,720,023
2017 to 2021	7,085,000	4,186,638	-	-	11,271,638
2022 to 2026	8,945,000	2,470,413	-	-	11,415,413
2027 to 2029	6,450,000	451,406	-	-	6,901,406
Subtotal	28,095,000	\$ 12,652,076	6,000,000	\$ 1,324,994	\$ 48,072,070
Add Amounts Representing Interest	12,652,076		1,324,994		
Total Debt	\$ 40,747,076		\$ 7,324,994		\$ 48,072,070

9. Restrictions of Net Assets and Fund Balance Components

The government-wide statement of net assets includes several restrictions on net assets. The following describes these restrictions.

Net Assets – Restricted for Debt Service

This reserve of \$587 reflects the balance in the LED Debt Service Sinking Fund that is restricted to making principal and interest payments on the LED Limited Tax Revenue Bonds (See Note D.8).

Net Assets – Restricted for Construction

This reserve of \$1,225,622 reflects the balance in the LED Construction account (cash and investments), net of payables, that are restricted by the LED Limited Tax Revenue Bonds towards the completion of the LED projects (See Notes D.5 and D.8).

Net Assets – Restricted for Claims and Judgments

As discussed in Note E.1, the Sheriff is primarily self-insured for losses related to health, auto and professional liability claims. This reserve of \$4,220,604 reflects the balances held in the self-insurance internal service funds that are available to fund current and future claims.

Per Notes A.5(I) and F.6, for 2011, the Sheriff implemented the requirements of Government Accounting Standards Board (GASB) Statement No. 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*. In accordance with this statement, fund balances of the governmental fund types are now categorized into one of five categories – Non-spendable, Restricted, Committed, Assigned, or Unassigned.

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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

The Sheriff commits, restricts or assigns its fund balances to various specific purposes within each category. Descriptions of the details of these specific purposes are as follows:

Fund Balance – Restricted for Debt Service

This amount represents the balance in the LED Debt Service Sinking Fund that is restricted to making principal and interest payments on the LED Limited Tax Revenue Bonds (See Note D.8).

Fund Balance – Restricted for LED Capital Projects

This amount represents the balance in the LED Construction Fund (that lies within the Buildings and Improvements Capital Projects Fund) that is restricted to paying costs of the capital program being funded by the LED Limited Tax Revenue Bonds (See Note D.5).

Fund Balance – Committed to Salary Stabilization

This amount represents the balance in the Salary Stabilization Fund (See Note A.5(I)).

Fund Balance – Assigned to Communications Projects and Equipment

This amount represents the funds assigned to the purpose of upgrading the Region 1 700 MHz radio/communications system. These funds are accounted for in a capital projects fund.

Fund Balance – Assigned to Computer Equipment

This amount represents the funds assigned to the purpose of upgrading and replacing the Sheriff's inventory of computer equipment (laptops and PCs). These funds are accounted for in a capital projects fund.

Fund Balance – Assigned to Other Capital Projects

This amount represents the funds assigned to the purpose of constructing, upgrading or improving the Sheriff's facilities (other than those funded by the LED Limited Tax Revenue Bonds – see above restriction). There are a number of projects approved each year. These funds are accounted for in a capital projects fund.

Fund Balance – Assigned to Corrections

This amount represents the balance in the Commissary Sales Special Revenue Fund, which can be used for any purpose within the Jefferson Parish Correctional Center (typically operating costs, maintenance, and small capital outlay projects).

Fund Balance – Assigned to Contingencies

While the Sheriff does not maintain a minimum fund balance, it does maintain a "contingency" balance that has been set-aside for future emergencies (currently set at \$7,000,000).

Fund Balance – Assigned for Subsequent Year's Expenditures

This amount represents the amount of currently available fund balance budgeted in the subsequent year as a funding source. Since the fiscal 2011-12 budget reflects an estimated deficit in the General Fund, this amount is shown as assigned fund balance at June 30, 2011.

Fund Balance – Assigned for Other Law Enforcement Purposes

These amounts represent the remaining fund balances in the specific Special Revenue, Debt Service or Capital Projects that have not been explained above. These fund balances are assigned for use in the purpose set forth in each governmental fund.

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HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Fund Balance – Unassigned

This amount represents funds that have not been assigned to other funds and have not been restricted, committed, or assigned to a specific purpose within the General Fund. This is the residual classification for the General Fund.

The specific purpose details of fund balance categories are recapped as follows:

	General	Major Governmental Funds	Other Governmental Funds	Total
Non-spendable	\$ -	\$ -	\$ -	\$ -
Restricted to:				
Debt Service	-	-	587	587
LED Capital Projects	-	1,225,622	-	1,225,622
	-	1,225,622	587	1,226,209
Committed to:				
Salary Stabilization	20,171,872	-	-	20,171,872
Assigned to:				
Communications projects and equipment	-	4,747,941	-	4,747,941
Computer equipment	-	-	2,575,710	2,575,710
Other Capital Projects	-	5,722,201	-	5,722,201
Corrections	-	-	426,223	426,223
Contingencies (emergencies)	7,000,000	-	-	7,000,000
Subsequent year's expenditures	2,572,835	-	-	2,572,835
Other law enforcement purposes	-	26	2,637,588	2,637,614
	9,572,835	10,470,168	5,639,521	25,682,524
Unassigned	37,449,851	-	-	37,449,851
Total Fund Balance	\$ 67,194,558	\$ 11,695,790	\$ 5,640,108	\$ 84,530,456

10. Taxes and Commissions

Sales Tax

The total sales tax levied and collected in Jefferson Parish during the fiscal year ended June 30, 2011 was 8 ¾ percent. Of this 8 ¾ percent, 4 percent is levied by the State, 1 ½ percent is levied by the Jefferson Parish Public School System (a separate entity), 3 percent is levied by the Parish of Jefferson (a separate entity), and ¼ percent is levied by the Sheriff. Of the 3 percent levied by the Parish, 1/8 of one percent is dedicated to the Sheriff to finance the operations of the Law Enforcement District. In January 2001, based on a parish-wide election, the expiration date of the 1/8-cent tax was extended from 2010 to 2022. In July 2001, based on a parish-wide election, the ¼ cent sales tax was extended to December 2013.

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HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Commissions

As Ex-Officio Tax Collector of the Parish of Jefferson, the Sheriff is responsible for the collection and distribution of ad valorem taxes, sales and use taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, fines, costs and forfeitures imposed by the district courts. On all collections (other than ad valorem taxes), the Sheriff charges a commission ranging from 9 ½ to 15 percent of the amount collected.

Ad Valorem Tax

In lieu of a commission on ad valorem taxes collected by the Sheriff as Ex-Officio Tax Collector, the Sheriff levies an ad valorem tax on real property within the Parish. The levy is generally made as of November 15 of each year. The tax is then due and becomes an enforceable lien on the property, on the first day of the month following the filing of the tax roll by the Parish Assessor with the Louisiana Tax Commission (usually December 1). The tax is delinquent 30 days after its due date.

Ad valorem taxes are levied based on property values determined by the Jefferson Parish Assessor's Office (a separate entity). All land and residential improvements are assessed at 10 percent of its fair market value, and other property at 15 percent of its fair market value. A homestead exemption is in effect which essentially makes the first \$7,500 of assessed value exempt from taxes.

The number of mills levied on the 2010 and 2009 tax rolls was 8.28. This is the maximum amount allowed under prevailing statutes. Each year, the Parish Assessor assesses the value of property throughout the Parish. Once the property is reassessed, the taxing agencies issue their tax levy up to the amount authorized. For 2011, current tax collections totaled \$26,034,791. Back taxes (taxes from prior years) amounted to \$480,018. These amounts are recognized as revenue in the Sheriff's General Fund.

11. State Revenue Sharing

State revenue sharing funds provided by Article 7, § 26 of the State Constitution totaling \$8,772,064 were received during the year and distributed by the Tax Collector Agency Fund as follows:

<u>Agency</u>	<u>Amount</u>
State:	
Treasurer (East Jefferson Levee District)	\$ 520,083
Jefferson Parish:	
Coroner	123,511
Council	3,897,101
Public School System	2,185,711
Sheriff	1,310,915
Other:	
West Jefferson Levee District	454,966
Various State Pension Plans	279,777
	<u>\$ 8,772,064</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

12. Interfund Transactions

Interfund Receivables/Payables

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 1,863,638	\$ -
Major Funds		
Salary Reserve Special Revenue Fund	-	-
Federal Grants Special Revenue Fund	-	1,619,209
Communications Reserve Capital Project Fund	-	-
Buildings and Improvements Capital Project Fund	-	-
	-	1,619,209
Other Governmental Funds		
Commissary Sales Special Revenue Fund	54,401	-
Region 1 Communications O & M Special Revenue Fund	-	186,968
Drug Enforcement Fund	-	4,670
State and Local Grants Special Revenue Fund	-	19,301
LLEBG and JAG Grants Special Revenue Fund	-	33,490
	54,401	244,429
Total Governmental Funds	1,918,039	1,863,638
Internal Service Funds		
Auto Loss and Professional Liability	-	-
Group Health and Life Insurance	-	-
	-	-
Agency Funds		
Inmate Deposits	-	54,401
Total All Funds	\$ 1,918,039	\$ 1,918,039

Amounts due to the General Fund from the various Agency Funds are included in accounts receivable of the General Fund and in amounts due to taxing bodies and others in the Agency Funds in the Fund Financial Statements. The amounts included sales tax receivables, ad valorem taxes receivable, fines, commissions, interest, etc. These amounts (including the \$54,401 shown above an interfund payable in the Agency Funds) netted to \$5,245,849 and are eliminated in the conversion to the government-wide financial statements – See Note D.4.

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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Interfund Transfers

A Summary of interfund transfers by fund type for the fiscal year ended June 30, 2011 is as follows:

Fund		Transfers In	Transfer Out
General Fund			
	Federal Grants	\$ -	\$ 22,575
	Communications Reserve	390,000	-
	Commissary Sales	177,390	-
	Region 1 Communications O & M	-	9,570
	Multi-jurisdictional Task Force	-	16,125
	LLEBG and JAG Grants	-	22,940
	LED Sinking Fund	-	2,196,563
	Computer Equipment	-	500,000
		<u>567,390</u>	<u>2,767,773</u>
Major Funds			
Federal Grants Special Revenue	General Fund	22,575	-
Communications Reserve Capital Project	General Fund	-	390,000
		<u>22,575</u>	<u>390,000</u>
Other Governmental Funds			
Commissary Sales Special Revenue	General Fund	-	177,390
Region 1 Communications O & M Special Revenue	General Fund	9,570	-
Multi-jurisdictional Task Force Special Revenue	General Fund	16,125	-
LLEBG and JAG Grants Special Revenue	General Fund	22,940	-
LED Sinking Debt Service	General Fund	2,196,563	-
Computer Equipment Capital Project	General Fund	500,000	-
		<u>2,745,198</u>	<u>177,390</u>
Total Governmental Funds		<u>3,335,163</u>	<u>3,335,163</u>
Internal Service Funds			
Auto Loss and Professional Liability		-	-
Group Health and Life Insurance		-	-
		<u>-</u>	<u>-</u>
Total All Funds		<u>\$ 3,335,163</u>	<u>\$ 3,335,163</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

The principal purpose of each transfer is as follows: 1) the General Fund transferred funds to the various grant funds in the amounts of \$22,575, \$9,570, \$16,125 and \$22,940 as "cash-matches" required under the grant agreements, 2) \$2,196,563 was transferred from the General Fund to the LED Sinking Fund to provide funds to pay the principal and interest on long-term debt, 3) \$500,000 was transferred from the General Fund to the Computer Equipment Fund to cover future purchases, 4) the Communications Reserve Capital Project fund transferred \$390,000 to the General Fund to help fund part of the purchase of a new phone system, and 5) the budgetary surplus of \$177,390 was transferred from Commissary Sales to the General Fund.

On a budgetary basis, the Salary Stabilization Fund transferred \$2,750,000 to the General Fund, however, this transfer is not shown for GAAP purposes due to the consolidation of the Salary Stabilization Fund into the General Fund.

Interfund Elimination

On the Government-wide Financial Statements, all of the above noted interfund activity is eliminated including those balances due from the Fiduciary (Agency) funds. This is because the Fiduciary funds are not presented as part of the Government-wide Financial Statements. The amount due from the Agency funds is netted against receivables (See Note D.4).

13. Expenditures of the Sheriff's Office Paid by the Parish Council

The Jefferson Parish Council (a separate entity) provides the Sheriff with a certain amount of office space at no cost. In addition, the Parish is required by State statutes to pay a certain amount of the Sheriff's operating expenses. During the fiscal year ended June 30, 2011, the Parish paid \$162,391 of operating expenditures on behalf of the Sheriff. These expenditures are recorded on the books of the Sheriff and the reimbursement is shown as revenue in the General Fund.

NOTE E - CONTINGENCIES

1. Risk Management

The Statement of Net Assets includes a liability for claims and judgments payable of \$8,330,581. This amount relates to the self-insurance activities of the Sheriff's Auto Loss and General Liability Program and its Group Health and Life program. A breakdown of this liability and a description of each program follows.

	Auto Loss and General Liability	Group Health and Life	Total
Claims and judgments payable	\$ 7,202,848	\$ 1,127,733	\$ 8,330,581
Less: amount included in accounts payable	-	-	-
Total Claims and Judgements Payable	<u>\$ 7,202,848</u>	<u>\$ 1,127,733</u>	<u>\$ 8,330,581</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE E – CONTINGENCIES (CONTINUED)

Auto Loss and General Liability

The Sheriff is exposed to various risks of loss related to tort; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees and to the public; and natural disasters. To protect against these risks, the Sheriff participates in the Louisiana Sheriff's Risk Management Program (a public entity risk pool). Under this program, general/professional liability claims are covered by insurance at the rate of \$100,000 per claim; with an aggregate stop-loss of \$500,000 for each loss year (aggregate stop-loss coverage was \$750,000 for 00/01 and 98/99 and \$300,000 for 96/97 and prior years). Excess liability coverage is in effect for losses reported up until August 31, 1990. No excess coverage is available for losses reported after that date, thus, once the aggregate is met, the Sheriff is completely self-insured on general and professional liability cases.

For auto claims, the Sheriff is self-insured for its claims reported during the year up to the "stop-loss" amount. Prior to January 1, 2004, the stop-loss amount was \$1,000,000 per accident. After January 1, 2004, the stop-loss was raised to \$1,750,000 per accident. Excess liability coverage for claims over the stop-loss amount up to \$4,000,000 (\$3,000,000 prior to January 1, 2004) is provided for through a commercial insurance carrier. No claims have exceeded either the \$1,000,000 or \$1,750,000 stop-loss amount for the past three years.

The costs of servicing the auto loss claims and making claim payments are accounted for in the Auto Loss and General Liability Internal Service Fund. The General Fund provides an "operating subsidy" to the fund to finance the claims expense. This subsidy is treated as an "interfund service" and, accordingly, is shown as an expenditure of the General Fund and revenue of the internal service fund. The amount of the subsidy is calculated with consideration given to recent trends in actual claims experience of the Sheriff and, beginning in 1996, a provision for catastrophic losses.

At June 30, 2011, the Auto Loss and General Liability Internal Service Fund had net assets of \$1,960,382 after accruing an estimated \$7,202,848 in claims and judgments payable. This includes liability for claims incurred but not reported of \$2,218,038 for auto claims and \$661,602 for professional liability claims. These liabilities are based on the requirements of GASB Codification Section C50-Claims and Judgments, which requires a liability for claims be recorded in information prior to the issuance of the financial statements indicated that it is probable and the loss can be reasonably estimated.

Loss development factors are used by management to estimate the ultimate liabilities, however, because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in exact amounts. Claims liabilities are re-evaluated periodically to take into consideration recently settled claims, the frequency of claims and other economic and social factors.

Claims against the Sheriff totaled approximately \$3,392,521 during the current fiscal year. Of the current and prior year claims, the Sheriff estimates it has \$7,202,848 left to pay. The fund has assets of \$9,193,264 at June 30, 2011 available to pay these claims. Changes in the balances of claims and judgments payable during the past three fiscal years is as follows:

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HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE E – CONTINGENCIES (CONTINUED)

Fiscal Year	Claims Payable July 1, 2010	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable June 30, 2011
2008-09	\$ 6,529,496	\$ 5,645,734	\$ (3,791,705)	\$ 8,383,525
2009-10	8,383,525	1,559,840	(3,365,373)	6,577,992
2010-11	6,577,992	3,392,521	(2,767,665)	7,202,848

Group Health and Life Insurance

The Sheriff provides health, accident and life insurance to its employees. Under this program, which is administered by a service agent, the Sheriff is self-insured for its claims reported during the year up to the "stop-loss" amount of \$200,000 per person. Contributions into the fund are made by the participating employees and are matched by the Sheriff based on the employee's classification. These interfund "premiums" are treated as an "interfund service" and are shown on the fund financial statements as an expenditure to the General Fund and revenue to the Internal Service Fund. Excess liability for claims over the stop-loss amount up to \$1,000,000 is provided for through a commercial insurance carrier. During 10/11, no claims exceeded the \$200,000 stop-loss amount. No claims exceeded the excess liability coverage of \$1,000,000 for each of the past three years. At June 30, 2011, a liability of \$1,127,733 has been accrued, which represents the amount of claims reported to the service agent but not yet paid and the amount of the claims incurred but not reported. The fund has assets of \$4,173,212 at June 30, 2011 available to pay these claims.

Changes in the balances of claims and judgments payable during the paid three fiscal years is as follows:

Fiscal Year	Claims Payable July 1, 2010	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable June 30, 2011
2008-09	\$ 736,232	\$ 9,627,118	\$ (9,433,336)	\$ 930,014
2009-10	930,014	8,125,907	(8,403,197)	652,724
2010-11	652,724	9,612,802	(9,137,793)	1,127,733

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE E – CONTINGENCIES (CONTINUED)

2. Litigation

The Sheriff is named as a defendant in a number of lawsuits arising principally from claims related to automobile accidents, negligence, and discrimination. As discussed in Note E.1 above, the Sheriff is primarily self-insured with respect to claims of these types. The Sheriff's insurance department and its attorneys have reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Sheriff and to arrive at an estimate, if possible, of the amount or range of potential loss to the Sheriff.

As a result of such review, loss contingencies, which could be reasonably estimated, have been categorized as "probable", "reasonably possible", and "remote", as defined in Governmental Accounting Standards Board Codification Section C50 – Claims and Judgments. Loss contingencies amounting to \$8,330,581 categorized as "probable" have been accrued in the Auto Loss and General Liability Internal Service Fund (see Note E.1 above).

3. Federal Assistance

The Sheriff participates in certain federal financial assistance programs. The programs have been audited in accordance with the Single Audit Act of 1996 and OMB Circular A-133. Audits of prior years have not resulted in any disallowance of costs; however, the grantor agency may provide for further examinations. Based on past experience, the Sheriff believes that further examinations would not result in any material disallowed costs.

Hurricanes Katrina and Rita

The Sheriff incurred various emergency expenses (primarily on overtime and emergency supplies) related to Hurricane Katrina. In addition, several buildings and facilities owned by the Sheriff received storm damage. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$11,385,866 have been filed with FEMA. For the fiscal year ended June 30, 2011, \$-0- was received, bringing the total receipts to date to \$9,838,529. An additional \$362,355 has been recorded as a receivable on the Statement of Net Assets at June 30, 2011. These amounts relate to project worksheets where the work has been completed and the total loss can be estimated. Several projects are still ongoing as of the date of this report. The total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

Hurricanes Gustav and Ike

On August 29, 2008, Hurricane Gustav struck just west of the New Orleans Metropolitan Area. Due to the severity of the storm, the New Orleans Metropolitan Area, including Jefferson Parish, was evacuated. While the widespread wind and flood damage that was experienced during Hurricane Katrina did not occur, there was minor to moderate damage in parts of the northern part of the Parish. The southern-most part of the Parish, including the community of Grand Isle, experienced severe damage. The Sheriff's facilities were spared any significant damage.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE E – CONTINGENCIES (CONTINUED)

The Sheriff's Office provided emergency services before, during and after the Hurricane. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$6,186,787 have been filed with FEMA. Because costs related to this disaster are being reimbursed at a 90% rate, only \$5,568,108 was recorded as a receivable. The difference of \$618,679 is considered a local match and must be funded by the Sheriff. For the fiscal year ended June 30, 2011, \$46,530 was received, bringing the total receipts on this event to \$5,075,900. The balance of \$492,208 is recorded as a receivable in the Statement of Net Assets at June 30, 2011. These amounts relate to project worksheets where the work has been completed and total loss can be estimated. The total amount of claims may ultimately be more or less than the amount noted due to various uncertain (scope of loss, changes in construction costs, etc.).

On September 11, 2008, Hurricane Ike passed just south of the coast of Louisiana and struck the State of Texas. While the area was spared a direct hit, the southern parts of the Parish, including the communities of Grand Isle, Lafitte, Barataria, and Crown Point suffered significant damage from storm and tidal surges. Again, the Sheriff's facilities were spared any significant damage.

The Sheriff's office again provided emergency services before, during and after the Hurricane. Special task forces were deployed in the worst affected areas. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$621,713 have been filed with FEMA. Because most of the costs related to this disaster are being reimbursed at a 100% rate, \$619,038 was recorded as a receivable. The difference of \$2,675 is considered by a local match and must be funded by the Sheriff. For the fiscal year ended June 30, 2011, \$93,991 was received, bringing the total receipts on this event to \$570,558. The balance of \$48,480 has been accrued as a receivable in the Statement of Net Assets at June 30, 2011. These amounts relate to project worksheets where the work has been completed and the total loss can be estimated. The total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, changes in construction costs, etc.).

NOTE F – OTHER INFORMATION

1. Pension Plan

Plan Description and Provisions

The Sheriff contributes to the Sheriff's Pension & Relief Fund (the "System"), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). The System is a state-wide public retirement system for the benefit of sheriff and their staffs, which is administered and controlled by a separate board of trustees. The System was established and provided for within LSA-RS 11:2171 of the Louisiana Revised Statutes.

Contributions of participating sheriffs, together with shared and local and state revenues, are pooled within the System to fund accrued benefits. Both employer and employee contribution rates are approved by the Louisiana Legislature. The System provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries.

The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Sheriff's Pension & Relief Fund, 1225 Nicholson Drive, Baton Rouge, LA 70802, by calling (225) 319-0500, or emailing "info@lspfrf.com".

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE F - OTHER INFORMATION (CONTINUED)

Funding Policy

In addition to ad valorem and insurance premium taxes and are remitted to the System (which constitutes the major funding of the System), plan members are required by state statute to contribute a percentage of their gross salary and the Sheriff is required to contribute at an actuarially determined rate. The employee's rate is 10.00 per cent (effective October 1, 2004). For those employees hired before July 1, 1999, the Sheriff contributes 7.00 percent to the employee's 10.00 percent and the employee contributes 3.00 percent. For those employees hired after July 1, 1999, the employee is responsible for the entire 10.00 percent. During 10-11, the employer's rate was 12.00 percent of covered payroll. The contributions for the year ended June 30, 2011 were as follows:

Source	Amount	Covered Payroll	Percent of Covered Payroll
Employee	\$ 6,487,495	\$ 64,874,697	10.00%
Employer	7,784,951	64,874,697	12.00%

The Sheriff's contributions (including the employer share and the employee share paid by the Sheriff on the employee's behalf) for the previous three fiscal years were \$9,729,901 (15.0%), \$9,189,223 (14.1%), and \$9,605,797 (14.4%), which equaled the required contributions for each year.

2. Post-employment Benefits

Plan Description

The Sheriff's medical benefits are provided through a self-insured single-employer plan and are made available to employees upon actual retirement.

Retirement eligibility occurs after 12 years of service, but in practice employees historically have retired much later. After analysis of historical retirement age and service patterns, the retirement assumption selected is as follows: the earliest age of 50 and 30 years of service; age 60 and 25 years of service; or, age 70 and 10 years of service. Complete plan provisions are included in the official plan documents on file with the Insurance Division. There is no separate, audited GAAP-basis OPEB report issued for this plan.

The life insurance amounts in force while employees are active are reduced by 50 percent upon retirement. The retiree pays 100 percent of the blended rate for post-retirement life insurance, plus an additional \$.10/\$1,000. The blended rate, currently \$.27/\$1,000 per month, has been "unblended" using the mortality table assumption in this valuation as a benchmark (described below under "Mortality Rate") to determine the actual costs borne by the employer. The employer actually pays an implicit subsidy for the post-retirement life insurance, which is more than the apparent blended rate. The "current" employer premiums for active and retired in the Appendix are based on the unblended rate. Based on historical experience, we have also assumed that 7.2 percent of retirees decline life insurance coverage.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE F – OTHER INFORMATION (CONTINUED)

Contribution Rates

Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The Plan provisions and contribution rate are contained in the official plan documents.

Funding Policy

Until 2008, the Sheriff recognized the cost of providing post-employment medical and life benefits (the Sheriff's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a "pay-as-you-go" basis.

Effective with the Fiscal Year beginning July 1, 2008, the Sheriff implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). The funding policy is not to fund the ARC except to the extent of the current year's retiree funding costs.

In 2011, the Sheriff's portion of health care funding cost for retired employees totaled \$1,113,720 and the life insurance totaled \$228,285. These amounts were applied toward the Net OPEB Benefit Obligation as shown in the table on the following page.

Annual Required Contribution

The Sheriff's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning July 1, 2010 is \$3,578,130 for medical and \$832,939 for life, as set forth below:

	Medical	Life
Normal Cost	\$ 1,192,728	\$ 201,083
30 year UAL Amortization Amount	2,385,402	631,856
Annual Required Contribution (ARC)	<u>\$ 3,578,130</u>	<u>\$ 832,939</u>

Net Post-employment Benefit Obligation (Asset)

The table below shows the Sheriff's Net Other Post-Employment Benefit (OPEB) Obligation (Asset) for fiscal year ending June 30, 2011. This amount is included in Noncurrent Liabilities on the Statement of Net Assets (See Note D.7).

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE F – OTHER INFORMATION (CONTINUED)

	Medical	Life	Combined
Beginning Net OPEB Obligation (Asset) at July 1, 2010	\$ 3,116,497	\$ 1,121,002	\$ 4,237,499
Annual Required Contribution	3,578,130	832,939	4,411,069
Interest on Net OPEB Obligation (Asset)	124,660	44,840	169,500
ARC Adjustment	(180,227)	(64,828)	(245,055)
OPEB Cost	3,522,563	812,951	4,335,514
Contributions	-	-	-
Current Year Retiree Premiums	(1,113,720)	(228,285)	(1,342,005)
Change in Net OPEB Obligation (Asset)	2,408,843	584,666	2,993,509
Ending Net OPEB Obligation (Asset) at June 30, 2011	\$ 5,525,340	\$ 1,705,668	\$ 7,231,008

The following table shows the Sheriff's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

Post Employment Benefit	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributions	Net OPEB Liability (Asset)
Medical	June 30, 2011	\$ 3,522,563	31.62%	\$ 5,525,340
Life	June 30, 2011	812,952	28.08%	1,705,668

Funded Status and Funding Progress

In the fiscal year ending June 30, 2011, the Sheriff made no contributions to its post employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of June 30, 2011, the Actuarial Accrued Liability (AAL) was \$42,898,489 (medical) and \$11,363,419 (life), which is defined as that portion, as determined by a particular actuarial cost method (the Sheriff uses the Projected Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2011, the entire actuarial accrued liability of \$42,898,489 (medical) and \$11,363,419 (life) was unfunded.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE F- OTHER INFORMATION (CONTINUED)

	Medical	Life
Actuarial Accrued Liability (AAL)	\$ 42,898,489	\$ 11,363,419
Actuarial Value of Plan Assets	-	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 42,898,489</u>	<u>\$ 11,363,419</u>
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0.0%	0.0%
Covered Payroll	\$ 70,169,566	\$ 70,169,566
UAAL as a Percentage of Covered Payroll	61.1%	16.2%

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events for into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care costs trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Sheriff and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Sheriff and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Sheriff and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method

The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets

Since the Sheriff has chosen not to fund the plan as of this date, there are no assets in the plan. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45, will be used.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE F-- OTHER INFORMATION (CONTINUED)

Turnover Rate

An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 12%. The rates for each age are below:

<u>Age</u>	<u>Turnover</u>
18 - 25	20.0%
26 - 40	14.0%
41 - 54	10.0%
55 +	8.0%

Post employment Benefit Plan Eligibility Requirements

Based on past experience, it has been assumed that entitlement to benefits will commence upon the eligibility provisions. Medical benefits are provided to employees upon actual retirement. Although retirement eligibility occurs after 12 years of service, in practice employees historically have retired much later. After analysis of historical retirement age and service patterns, the retirement assumption selected is as follows: the earliest of age 50 and 30 years of service; age 60 and 25 years of service; or, age 70 and 10 years of service. Entitlement to benefits continues through Medicare to death.

Invest Return Assumption (Discount Rate)

GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expended to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4 percent annual investment return has been used in this valuation. This is a conservative estimate of the rate of return used in the course of its financial activity.

Health Care Cost Trend Rate

The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration (www.cms.hhs.gov). "State and Local" rates for 2010 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0 percent for 2016 and later. Zero trend has been assumed for valuing life insurance.

Mortality Rate

The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50 percent of the unloaded male mortality rate and 50 percent of the unloaded female mortality rates, was used. This is a published mortality table which the Internal Revenue Service has used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE F- OTHER INFORMATION (CONTINUED)

Method of Determining Value of Benefits

The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the Sheriff for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The medical rates provided are "unblended" rates for active and retired employees as required by GASB 45. Based on plan experience, it has been assumed that 46.5 percent of retiring employees would decline post-retirement medical benefits. It has been further assumed that 50 percent of retirees would decline coverage upon Medicare eligibility (typically at age 65).

3. Deferred Compensation

The Sheriff offers his employees a deferred compensation plan (the "plan") created in accordance with Internal Revenue Code (IRC) Section 457. The plan, available to all employees, permits them to defer a portion of their salary until further years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

In 1996, the U.S. Congress passed the Small Business Job Protection Act of 1996, which requires that employer government place all amounts deferred until IRC Section 457 into a trust for the exclusive benefit for participants and their beneficiaries. This change was allowed as early as January 1, 1997, but must have been done by January 1, 1999. In prior years, these assets were solely the property of the Sheriff and subject to claims of the Sheriff's general creditors, and were reported in the Sheriff's financial statements. During the fiscal year ended June 30, 1998, the Sheriff amended its plan to comply with the requirements of the Act. Thus, the Sheriff no longer has ownership of the plan assets and they are no longer reported in the Sheriff's financial statements. Investments are managed by the Plan's trustee (Nationwide Retirement). The choice of the investment option(s) are made by the Plan participants.

4. Significant Event – BP Deepwater Horizon Oil Spill

On April 20, 2010, the BP Deepwater Horizon oil drilling platform exploded and sank off the southeastern coast of Louisiana. Oil spewed into the Gulf of Mexico for three months. A good amount of this oil spill affected the Louisiana coastline and interior waterways and bayous, including the southern portion of Jefferson Parish. The Sheriff's employees were called upon to provide assistance in assessing the damages (via our air and marine equipment) and to provide security along the beaches and waterways in Grand Isle and Lafitte. The Sheriff billed BP to cover labor and equipment costs incurred during this response. Through June 30, 2011, the Sheriff has billed BP a cumulative total of \$8,230,225 and all amounts due have been received. The revenues for 2011 totaled \$5,767,184 and were recognized as miscellaneous income in the General Fund. The Sheriff completed its tasks in January 2011.

The federal response to this disaster also includes provisions for citizens, businesses, and government agencies to recoup "economic losses" resulting from the oil spill. The loss of the use of commercial fishing grounds and the offshore drilling moratorium may have an effect on the local economy, especially if long-term damage is done to the fisheries. While the seafood industry is not the largest part of the local economy, it does play an important role throughout the area. To date, the Sheriff has not filed any claims against BP relating to economic losses; however, as the true long-term impact of the oil spill is determined, claims may be made in the future.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE F- OTHER INFORMATION (CONTINUED)

5. Subsequent Events – Partial Advance Refunding of LED Limited Tax Revenue Bonds

On September 14, 2011, the Sheriff used available cash of \$18,516,182 in the General Fund to advance refund a portion of the outstanding LED Limited Tax Revenue Bonds, Series 2008. Specifically, the maturities from September 2021 through September 2028 were advance refunded. The cash was placed into an irrevocable trust with an escrow agent to provide for all future debt service payments on the defeased portion of the bonds. The money was used to purchase U.S. Government securities (SLGS), which will be used to pay the defeased bonds plus accrued interest when they mature. As a result, a portion of the LED Limited Tax Revenue Bonds will be considered defeased and the liability for those bonds will be removed from the Sheriff's outstanding debt in 2012. Additional information on the transaction is given below.

	<u>LED Limited Tax Revenue Series 2008</u>	<u>Interest Rates</u>
Amount Outstanding at June 30, 2011 (See Note D.8)	\$ 28,095,000	3.500 to 5.000
Principal Paid on September 1, 2011	<u>(1,020,000)</u>	
Amount Outstanding at September 14, 2011	27,075,000	
Principal Amount Defeased (2021 to 2028)	<u>(15,395,000)</u>	4.250 to 4.625
Remaining Principal Outstanding (2012 to 2020)	<u>\$ 11,680,000</u>	3.500 to 5.000
Increase (decrease) in future debt service payments	<u>\$ (6,241,756)</u>	
Present Value of gain (loss) on advance refunding	<u>\$ 2,700,414</u>	

6. Prior Period Adjustments

For 2011, the Sheriff implemented the requirements of Government Accounting Standards Board (GASB) Statement No. 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*. In accordance with this statement, beginning fund balances on the GAAP Basis have been retroactively restated as follows.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE F- OTHER INFORMATION (CONTINUED)

Reason for Adjustment	General Fund	Salary Stabilization Special Revenue	Total
Beginning Fund Balance (GAAP Basis)	\$ 35,908,809	\$ 22,896,674	\$ 58,805,483
To merge the activity of the funds that no longer meet the definition of special revenue funds into the General Fund	22,896,674	(22,896,674)	-
Beginning Fund Balance (GAAP Basis), as restated	<u>\$ 58,805,483</u>	<u>\$ -</u>	<u>\$ 58,805,483</u>

The effect of these changes on excess revenues over expenditures for the year ended June 30, 2010 is to decrease the General Fund by \$(3,914,579) and to increase the Salary Stabilization Special Revenue Fund by \$3,914,579.

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

**COMBINING STATEMENTS
NON-MAJOR GOVERNMENTAL FUNDS**

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

COMMISSARY SALES FUND

The Commissary Sales Fund provides a concession service for the inmates of the Parish prison. All profits are used for the benefit of the inmates and prison needs not available from other sources.

STATE ASSET FORFEITURE FUND

Under State statute LSA RS 32:1550, the Sheriff receives 60 percent of the proceeds of contraband seized in cooperation with state/local law enforcement officials. The proceeds are used exclusively for law-enforcement activities.

RUDE PROGRAM

The RUDE Program (Round Up for Drug Enforcement) allows Jefferson Parish citizens to round up with water bills to the nearest whole dollar. The money collected by the Parish Water Department and remitted to the Sheriff to be spent on drug enforcement.

DEPUTY DISASTER RELIEF FUND

This fund was setup immediately after Hurricane Katrina and was used to deposit donations from citizens and business towards providing relief to Sheriff's Office employees who sustained significant losses from the Hurricane. Relief payments were determined by a committee based on applications filed by employees.

WIDOWS AND ORPHANS

The Widows and Orphans Fund receives contributions from the public. The proceeds are used to benefit widows and orphans of deputies killed in the line of duty.

RECREATION AND RELIEF FUND

The Recreation and Relief Fund provides a vending machine service for the Sheriff's Office. Profits from this fund are used for the benefits of employees, such as equipment for athletic teams and awards for meritorious service.

DEPUTY SCHOLARSHIP FUND

The Deputy Scholarship Fund receives contributions from various civic groups and other non-profit organizations. Educational expenses of deputies are paid from this fund.

REGION 1 COMMUNICATIONS O & M

This fund was set up to account for the operating and maintenance costs of the Region 1 Communications Network. This network includes the Parish of Jefferson, Orleans, Plaquemines, and St. Bernard and provides inter-operable communications to the four parish region. The costs are reimbursed by the State of Louisiana and through various grants and appropriations.

RESERVE DEPUTIES OPERATING FUND

This fund was set up to account for funds generated by our reserve division from working details and other events. The funds are restricted for their use in their operations.

**COMBINING STATEMENTS
NON-MAJOR GOVERNMENTAL FUNDS
(CONTINUED)**

DRUG ENFORCEMENT FUND

Under the U.S. Departments of Justice and Treasury, the Sheriff participates in the "Equitable Sharing of Federally Forfeited property" program. Under this program, the Sheriff receives 90 percent of proceeds collected from contraband property seized during law enforcement activities. The proceeds are used exclusively for law enforcement activities.

MULTI-JURISDICTIONAL TASK FORCE

To account for the proceeds of various federal grants received through the Louisiana Commission on Law Enforcement to assist in narcotics investigations.

PROJECT INCOME:

To account for the project income generated by the Multi-Jurisdictional Task Force Grant. These funds can only be expended on costs similar to those allowable under the grant.

STATE AND LOCAL GRANTS

This fund accounts for various State and Local grants received by the Sheriff. Currently, there are grants for an upgrade to the Parish's 911 CAD System and our ARMMS System and two grants from the Parish Council for neighborhood watch cameras.

LOCAL LAW ENFORCEMENT BLOCK GRANT PROGRAM

This fund accounts for the proceeds of the Local Law Enforcement Block Grant program received directly from the U.S. Department of Justice. The successor to the block grant program is the Edward Byrne Memorial Justice Assistant Grant program (JAG). These grants are also accounted for in this fund. The funds are expended/distributed in accordance with the projects agreed to by the local law enforcement agencies.

DEBT SERVICE FUNDS

Debt Service Funds are used to account for all resources and expenditures in connection with the servicing of the Sheriff's general long-term debt.

LED SINKING FUND

To account for the payment of principal and interest on the 2008 LED Limited Tax Revenue Bonds.

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for all resources and expenditures in connection with the construction or acquisition of major capital facilities, structures and equipment

COMPUTER EQUIPMENT

To account for the accumulation of funds to purchase and/or upgrade the various PCs, laptops, and servers used by the Sheriff.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANANON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2011

FUND	ASSETS								
	CASH AND CASH EQUIVALENTS	SHARE OF POOLED ASSETS GENERAL POOL	INVESTMENTS	RECEIVABLES			DUE FROM OTHER FUNDS	INVENTORY	TOTAL ASSETS
				ACCOUNTS RECEIVABLE	ACCRUED INTEREST	DUE FROM OTHER GOVERNMENTS			
SPECIAL REVENUE									
Commissary Sales	\$ -	\$ 396,122	\$ -	\$ -	\$ -	\$ -	\$ 54,401	\$ -	\$ 450,523
State Asset Forfeiture	-	1,151,048	-	-	-	-	-	-	1,151,048
RUDE Program	-	201,773	-	-	-	-	-	-	201,773
Deputy Disaster Relief	5,617	-	-	-	-	-	-	-	5,617
Widows and Orphans	-	6,404	-	-	-	-	-	-	6,404
Recreation and Relief	-	171,821	-	-	-	-	-	-	171,821
Deputy Scholarship	-	15,379	-	-	-	-	-	-	15,379
Region I Communications O & M	-	-	-	-	-	189,480	-	-	189,480
Reserve Deputies Operating Fund	-	84,486	-	-	-	-	-	-	84,486
Drug Enforcement Fund	969,871	-	-	-	-	-	-	-	969,871
Multi-Jurisdictional Task Force	-	-	-	-	-	20,100	-	-	20,100
Project Income	-	34,870	-	-	-	-	-	-	34,870
State and Local Grants	-	279,141	-	-	-	225,985	-	-	505,126
Local Law Enforcement Block Grants & JAG Grants	-	-	-	-	-	116,297	-	-	116,297
TOTAL SPECIAL REVENUE	975,488	2,341,044	-	-	-	551,862	54,401	-	3,922,795
DEBT SERVICE									
LED Sinking Fund	587	-	-	-	-	-	-	-	587
TOTAL DEBT SERVICE	587	-	-	-	-	-	-	-	587
CAPITAL PROJECTS									
Computer Equipment	-	2,575,710	-	-	-	-	-	-	2,575,710
TOTAL CAPITAL PROJECTS	-	2,575,710	-	-	-	-	-	-	2,575,710
COMBINED TOTALS - NON-MAJOR GOVERNMENTAL FUNDS									
	\$ 976,075	\$ 4,916,754	\$ -	\$ -	\$ -	\$ 551,862	\$ 54,401	\$ -	\$ 6,499,092

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2011

LIABILITIES AND FUND BALANCES

FUND	LIABILITIES				FUND BALANCES (DEFICITS)				TOTAL FUND BALANCE	TOTAL LIABILITIES AND FUND BALANCE
	ACCOUNTS PAYABLE	DUE TO OTHER FUNDS	DEFERRED REVENUE	TOTAL LIABILITIES	NON- SPENDABLE	RESTRICTED	COMMITTED	ASSIGNED		
SPECIAL REVENUE										
Commissary Sales	\$ 24,300	\$ -	\$ -	\$ 24,300	\$ -	\$ -	\$ -	\$ 426,223	\$ 426,223	\$ 450,523
State Asset Forfeiture	-	-	-	-	-	-	-	1,151,048	1,151,048	1,151,048
RUDE Program	-	-	-	-	-	-	-	201,773	201,773	201,773
Deputy Disaster Relief	-	-	-	-	-	-	-	5,617	5,617	5,617
Widows and Orphans	-	-	-	-	-	-	-	6,404	6,404	6,404
Recreation and Relief	-	-	-	-	-	-	-	171,821	171,821	171,821
Deputy Scholarship	-	-	-	-	-	-	-	15,379	15,379	15,379
Region I Communications O & M	2,512	186,968	-	189,480	-	-	-	-	-	189,480
Reserve Deputies Operating Fund	-	-	-	-	-	-	-	84,486	84,486	84,486
Drug Enforcement Fund	-	4,670	-	4,670	-	-	-	965,201	965,201	969,871
Multi-Jurisdictional Task Force	-	19,301	-	19,301	-	-	-	799	799	20,100
Project Income	-	-	-	-	-	-	-	34,870	34,870	34,870
State and Local Grants	201,685	-	303,251	504,936	-	-	-	190	190	505,126
Local Law Enforcement Block Grants & JAG Grants	82,807	33,490	-	116,297	-	-	-	-	-	116,297
TOTAL SPECIAL REVENUE	311,304	244,429	303,251	858,984	-	-	-	3,063,811	3,063,811	3,922,795
DEBT SERVICE										
LED Smoking Fund	-	-	-	-	-	587	-	-	587	587
TOTAL DEBT SERVICE	-	-	-	-	-	587	-	-	587	587
CAPITAL PROJECTS										
Computer Equipment	-	-	-	-	-	-	-	2,575,710	2,575,710	2,575,710
TOTAL CAPITAL PROJECTS	-	-	-	-	-	-	-	2,575,710	2,575,710	2,575,710
COMBINED TOTALS - NON-MAJOR GOVERNMENTAL FUNDS	\$ 311,304	\$ 244,429	\$ 303,251	\$ 858,984	\$ -	\$ 587	\$ -	\$ 5,639,521	\$ 5,640,108	\$ 6,499,092

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANANON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2011

	SPECIAL REVENUE									
	SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS									
	COMMISSARY SALES	STATE ASSET FORFEITURE	RUDE PROGRAM	DEPUTY DISASTER RELIEF	WIDOWS AND ORPHANS	RECREATION AND RELIEF	DEPUTY SCHOLARSHIP	REGION I COMMUNICATIONS O & M	RESERVE DEPUTIES OPERATING	TOTAL FUNDS WITH ANNUAL BUDGETS
REVENUES										
Taxes										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	412,826	-	412,826
Service charges, fees, and commissions	560,108	-	-	-	-	16,452	-	-	33,070	709,630
Fines and forfeitures	-	676,818	-	-	-	-	-	-	-	676,818
Interest	617	1,200	205	16	7	179	16	-	74	2,314
Miscellaneous	947	-	9,155	-	-	-	-	-	9,809	19,911
TOTAL REVENUES	561,672	678,018	9,360	16	7	16,631	16	412,826	42,953	1,821,499
EXPENDITURES										
Current										
Public Safety										
Executive	-	-	-	-	-	-	-	-	-	15,857
Civil and Support	-	-	-	-	-	15,857	-	-	-	-
Finance and Administrative	-	-	-	-	-	-	-	422,396	-	422,396
Fleet	-	-	-	-	-	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-	-
Special Operations	-	-	-	-	-	-	-	-	12,018	12,018
Technical Services	-	-	-	-	-	-	-	-	-	-
Internal Management	-	-	-	-	-	-	-	-	-	-
Investigations	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	293,005	-	-	-	-	-	-	-	293,005
Narcotics	-	-	-	-	-	-	-	-	-	-
Corrections	483,020	-	-	-	-	-	-	-	-	483,020
Non-departmental	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Finance and Administrative	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	483,020	293,005	-	-	-	15,857	-	422,396	12,018	1,226,296
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	178,652	385,013	9,360	16	7	774	16	(9,570)	30,935	595,203
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	9,570	-	9,570
Transfers out	(177,390)	-	-	-	-	-	-	-	-	(177,390)
Capital leases	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(177,390)	-	-	-	-	-	-	9,570	-	(167,820)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	1,262	385,013	9,360	16	7	774	16	-	30,935	427,383
FUND BALANCE										
Beginning of year	424,961	766,035	192,413	5,601	6,397	171,047	15,363	-	53,551	1,635,368
End of year	\$ 426,223	\$ 1,151,048	\$ 201,773	\$ 5,617	\$ 6,404	\$ 171,821	\$ 15,379	\$ -	\$ 84,486	\$ 2,062,751

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2011

	SPECIAL REVENUE						DEBT SERVICE	CAPITAL PROJECTS	COMBINED TOTALS
	SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS								
	DRUG ENFORCEMENT	MULTI-JURISDICTIONAL TASK FORCE	PROJECT INCOME	STATE AND LOCAL GRANTS	LOCAL LAW ENFORCEMENT BLOCK GRANTS & JAG GRANTS	TOTAL FUNDS WITHOUT ANNUAL BUDGETS	TOTAL SPECIAL REVENUE	LED SINKING	NONMAJOR GOVERNMENTAL FUNDS
REVENUES									
Taxes									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-	-
Intergovernmental	-	84,838	-	431,037	742,143	1,258,018	1,670,844	-	1,670,844
Service charges, fees, and commissions	-	-	-	-	-	-	709,630	-	709,630
Fines and forfeitures	922,832	-	-	-	-	922,832	1,599,680	-	1,599,680
Interest	602	-	48	48	-	698	3,012	70	3,330
Miscellaneous	-	5,454	-	-	-	5,454	25,365	-	25,365
TOTAL REVENUES	923,434	90,292	48	431,085	742,143	2,187,002	4,008,501	70	4,010,819
EXPENDITURES									
Current									
Public Safety									
Executive	-	-	-	-	-	-	15,837	-	15,837
Civil and Support	-	-	-	-	-	-	761,938	-	761,938
Finance and Administrative	-	-	-	180,618	158,924	339,542	-	-	-
Fleet	-	-	-	-	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	12,018	-	12,018
Special Operations	-	-	-	-	-	-	-	-	-
Technical Services	-	-	-	-	-	-	-	-	-
Internal Management	-	-	-	-	-	-	-	-	-
Investigations	-	-	-	-	-	-	-	-	-
Special Investigations	30,561	106,417	(49)	-	-	136,929	429,934	-	429,934
Narcotics	-	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	483,030	-	483,030
Non-Departmental	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	975,000	975,000
Principal	-	-	-	-	-	-	-	1,221,964	1,221,964
Interest	-	-	-	-	-	-	-	-	-
Capital outlay									
Public Safety									
Finance and Administrative	-	-	-	-	606,159	606,159	606,159	-	796,363
Special Investigations	45,722	-	11,168	250,419	-	307,309	307,309	-	307,309
TOTAL EXPENDITURES	76,283	106,417	11,119	431,037	765,083	1,389,939	2,615,235	2,195,964	5,003,403
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	847,151	(16,125)	(11,071)	48	(22,940)	797,063	1,392,266	(2,195,894)	(992,584)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	16,125	-	-	22,940	39,065	48,635	2,195,563	2,745,198
Transfers out	-	-	-	-	-	-	(177,390)	-	(177,390)
Capital leases	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	16,125	-	-	22,940	39,065	(128,755)	2,195,563	2,567,808
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	847,151	-	(11,071)	48	-	836,128	1,263,511	(331)	1,575,224
FUND BALANCE									
Beginning of year	118,030	799	45,941	142	-	164,912	1,800,300	918	4,064,884
End of year	\$ 965,201	\$ 799	\$ 34,870	\$ 190	\$ -	\$ 1,001,060	\$ 3,063,811	\$ -587	\$ 5,640,108

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JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

	TOTAL - ALL FUNCTIONS					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	412,826	2,512	410,314	452,250	(41,936)	750,000
Service charges, fees, and commissions	709,630	-	709,630	703,000	6,630	680,000
Fines and forfeitures	676,818	-	676,818	675,000	1,818	375,000
Interest	2,314	-	2,314	4,150	(1,836)	12,050
Miscellaneous	19,911	-	19,911	20,500	(589)	22,500
TOTAL REVENUES	1,821,499	2,512	1,818,987	1,854,900	(35,913)	1,839,550
EXPENDITURES						
Current						
Public Safety						
Salaries and benefits	80,828	-	80,828	80,000	828	100,000
General operating expenditures	445,021	2,512	442,509	477,250	(34,741)	783,750
Materials and supplies	60,757	(3,207)	63,964	69,000	(5,036)	69,000
Cost of goods sold	405,567	(21,895)	427,462	428,750	(1,288)	430,000
Travel	-	-	-	-	-	-
Programs and activities	13,520	-	13,520	17,500	(3,980)	18,500
Miscellaneous	22,435	23,840	(1,405)	5,000	(6,405)	4,500
Capital outlay	198,168	(93,167)	291,335	240,000	51,335	432,000
TOTAL EXPENDITURES	1,226,296	(91,917)	1,318,213	1,317,500	713	1,837,750
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	595,203	94,429	500,774	537,400	(36,626)	1,800
OTHER FINANCING SOURCES (USES)						
Transfers in	9,570	-	9,570	-	9,570	15,000
Transfers out	(177,390)	-	(177,390)	(138,500)	(38,890)	(138,500)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(167,820)	-	(167,820)	(138,500)	(29,320)	(123,500)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	427,383	94,429	332,954	398,900	(65,946)	(121,700)
FUND BALANCE						
Beginning of year	1,635,368	(40,913)	1,676,281	1,676,281	-	1,664,680
End of year	\$ 2,062,751	\$ 53,516	\$ 2,009,235	\$ 2,075,181	\$ (65,946)	\$ 1,542,980

(Continued)

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011**

COMMISSARY SALES SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	660,108	-	660,108	650,000	10,108	650,000
Fines and forfeitures	-	-	-	-	-	-
Interest	617	-	617	2,000	(1,383)	2,750
Miscellaneous	947	-	947	1,000	(53)	1,000
TOTAL REVENUES	661,672	-	661,672	653,000	8,672	653,750
EXPENDITURES						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	5,865	-	5,865	5,750	(115)	5,750
Materials and supplies	44,113	3,207	47,320	50,000	2,680	50,000
Cost of goods sold	405,567	21,895	427,462	428,750	1,288	430,000
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	22,435	(23,840)	(1,405)	5,000	6,405	4,500
Capital outlay	5,040	-	5,040	25,000	19,960	25,000
TOTAL EXPENDITURES	483,020	1,262	484,282	514,500	30,218	515,250
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	178,652	1,262	177,390	138,500	38,890	138,500
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(177,390)	-	(177,390)	(138,500)	(38,890)	(138,500)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(177,390)	-	(177,390)	(138,500)	(38,890)	(138,500)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	1,262	1,262	-	-	-	-
FUND BALANCE						
Beginning of year	424,961	(25,562)	450,523	450,523	-	450,523
End of year	\$ 426,223	\$ (24,300)	\$ 450,523	\$ 450,523	\$ -	\$ 450,523

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

STATE ASSET FORFEITURE SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	676,818	-	676,818	675,000	1,818	375,000
Interest	1,200	-	1,200	1,000	200	6,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	678,018	-	678,018	676,000	2,018	381,000
EXPENDITURES						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	80,828	-	80,828	80,000	(828)	100,000
General operating expenditures	15,689	-	15,689	18,000	2,311	13,000
Materials and supplies	3,360	-	3,360	4,500	1,140	4,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	193,128	93,167	286,295	215,000	(71,295)	407,000
TOTAL EXPENDITURES	293,005	93,167	386,172	317,500	(68,672)	524,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	385,013	93,167	291,846	358,500	(66,654)	(143,000)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	385,013	93,167	291,846	358,500	(66,654)	(143,000)
FUND BALANCE						
Beginning of year	766,035	(15,351)	781,386	781,386	-	773,555
End of year	\$ 1,151,048	\$ 77,816	\$ 1,073,232	\$ 1,139,886	\$ (66,654)	\$ 630,555

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

RUDE PROGRAM SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	205	-	205	500	(295)	1,000
Miscellaneous	9,155	-	9,155	9,500	(345)	9,500
TOTAL REVENUES	9,360	-	9,360	10,000	(640)	10,500
EXPENDITURES						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,360	-	9,360	10,000	(640)	10,500
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	9,360	-	9,360	10,000	(640)	10,500
FUND BALANCE						
Beginning of year	192,413	-	192,413	192,413	-	192,313
End of year	\$ 201,773	\$ -	\$ 201,773	\$ 202,413	\$ (640)	\$ 202,813

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

DEPUTY DISASTER RELIEF SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	16	-	16	100	(84)	100
Miscellaneous	-	-	-	-	-	1,000
TOTAL REVENUES	16	-	16	100	(84)	1,100
EXPENDITURES						
Current						
Public Safety						
Non-departmental						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	16	-	16	100	(84)	1,100
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	16	-	16	100	(84)	1,100
FUND BALANCE						
Beginning of year	5,601	-	5,601	5,601	-	5,686
End of year	\$ 5,617	\$ -	\$ 5,617	\$ 5,701	\$ (84)	\$ 6,786

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JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

WIDOWS AND ORPHANS SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	7	-	7	100	(93)	100
Miscellaneous	-	-	-	-	-	1,000
TOTAL REVENUES	7	-	7	100	(93)	1,100
EXPENDITURES						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7	-	7	100	(93)	1,100
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	7	-	7	100	(93)	1,100
FUND BALANCE						
Beginning of year	6,397	-	6,397	6,397	-	6,466
End of year	\$ 6,404	\$ -	\$ 6,404	\$ 6,497	\$ (93)	\$ 7,566

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

RECREATION AND RELIEF SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	16,452	-	16,452	18,000	(1,548)	20,000
Fines and forfeitures	-	-	-	-	-	-
Interest	179	-	179	250	(71)	1,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	16,631	-	16,631	18,250	(1,619)	21,000
EXPENDITURES						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	11,266	-	11,266	10,000	(1,266)	7,500
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	4,591	-	4,591	5,500	909	13,500
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	15,857	-	15,857	15,500	(357)	21,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	774	-	774	2,750	(1,976)	-
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	774	-	774	2,750	(1,976)	-
FUND BALANCE						
Beginning of year	171,047	-	171,047	171,047	-	170,749
End of year	\$ 171,821	\$ -	\$ 171,821	\$ 173,797	\$ (1,976)	\$ 170,749

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

DEPUTY SCHOLARSHIP SPECIAL REVENUE FUND

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	16	-	16	100	(84)	100
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	16	-	16	100	(84)	100
EXPENDITURES						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	2,500	2,500	2,500
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	2,500	2,500	2,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	16	-	16	(2,400)	2,416	(2,400)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	16	-	16	(2,400)	2,416	(2,400)
FUND BALANCE						
Beginning of year	15,363	-	15,363	15,363	-	15,388
End of year	\$ 15,379	\$ -	\$ 15,379	\$ 12,963	\$ 2,416	\$ 12,988

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

REGION 1 COMMUNICATIONS O & M SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	412,826	2,512	410,314	452,250	(41,936)	750,000
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	412,826	2,512	410,314	452,250	(41,936)	750,000
EXPENDITURES						
Current						
Public Safety						
Finance and Administrative						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	422,396	(2,512)	419,884	452,250	32,366	765,000
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	422,396	(2,512)	419,884	452,250	32,366	765,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,570)	-	(9,570)	-	(9,570)	(15,000)
OTHER FINANCING SOURCES (USES)						
Transfers in	9,570	-	9,570	-	9,570	15,000
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	9,570	-	9,570	-	9,570	15,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	-	-	-	-	-	-
FUND BALANCE						
Beginning of year	-	-	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

RESERVE DEPUTIES OPERATING FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	33,070	-	33,070	35,000	(1,930)	10,000
Fines and forfeitures	-	-	-	-	-	-
Interest	74	-	74	100	(26)	1,000
Miscellaneous	9,809	-	9,809	10,000	(191)	10,000
TOTAL REVENUES	42,953	-	42,953	45,100	(2,147)	21,000
EXPENDITURES						
Current						
Public Safety						
Special Operations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	1,071	-	1,071	1,250	179	-
Materials and supplies	2,018	-	2,018	2,000	(18)	5,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	8,929	-	8,929	12,000	3,071	5,000
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	12,018	-	12,018	15,250	3,232	10,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	30,935	-	30,935	29,850	1,085	11,000
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	30,935	-	30,935	29,850	1,085	11,000
FUND BALANCE						
Beginning of year	53,551	-	53,551	53,551	-	50,000
End of year	\$ 84,486	\$ -	\$ 84,486	\$ 83,401	\$ 1,085	\$ 61,000

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**LED SINKING FUND
DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>ACTUAL</u>
REVENUES	
Taxes	\$ -
Intergovernmental	-
Service charges, fees and commissions	-
Fines and forfeitures	-
Interest	70
Miscellaneous	-
TOTAL REVENUES	<u>70</u>
EXPENDITURES	
Current	
Finance and Administrative	
Salaries and benefits	-
General operating expenditures	-
Materials and supplies	-
Cost of goods sold	-
Travel	-
Programs and activities	-
Miscellaneous	-
Capital outlay	-
Intergovernmental	-
Debt Service	
Principal	975,000
Interest	1,221,964
TOTAL EXPENDITURES	<u>2,196,964</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,196,894)</u>
OTHER FINANCING SOURCES (USES)	
Operating transfers in	2,196,563
Operating transfers out	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,196,563</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(331)
FUND BALANCE	
Beginning of year	918
End of year	\$ <u>587</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**COMPUTER EQUIPMENT CAPITAL PROJECT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2011**

	PRIOR YEARS	CURRENT YEAR ACTUAL	PROJECT TO DATE
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Service charges, fees, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	229,695	2,248	231,943
Miscellaneous	-	-	-
TOTAL REVENUES	229,695	2,248	231,943
EXPENDITURES			
Capital outlay			
Public Safety			
Finance and Administration			
Computer supplies and licenses	27,380	-	27,380
Professional services	-	-	-
Construction	-	-	-
Equipment	3,438,649	190,204	3,628,853
Miscellaneous	-	-	-
TOTAL EXPENDITURES	3,466,029	190,204	3,656,233
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,236,334)	(187,956)	(3,424,290)
OTHER FINANCING SOURCES (USES)			
Transfers in	5,500,000	500,000	6,000,000
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	5,500,000	500,000	6,000,000
NET CHANGE IN FUND BALANCES	\$ 2,263,666	312,044	\$ 2,575,710
FUND BALANCE			
Beginning of year		2,263,666	
End of year		\$ 2,575,710	

COMBINING STATEMENTS INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the Sheriff's self-insurance funds which provide insurance coverage for all of the Sheriff's risks of loss.

AUTO LOSS AND GENERAL LIABILITY FUNDS

This fund provides coverage for property damage and personal injury cases caused by employees of the Sheriff. Limited coverage is provided through participation in the Louisiana Sheriff's Risk Management Program (a public entity risk pool). This program provides coverage on professional liability cases at the rate of \$100,000/claim \$500,000/aggregate. For amounts in excess of this coverage, the Sheriff is self-insured. For auto loss claims, the Sheriff is self-insured up to \$1,750,000 per accident. Excess liability coverage is in effect for all claims over \$1,750,000, but not exceeding \$4,000,000. All claims are accounted for in this fund.

GROUP HEALTH AND LIFE INSURANCE FUND

This fund pays medical and dental claims of the Sheriff's employees and their covered dependents. The Sheriff does have a re-insurance policy with a private carrier which provides "stop-loss" coverage. Funding comes from the Sheriff's General Fund and from charges for premiums collected from employees.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2011

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS JUNE 30, 2011
ASSETS			
Cash and cash equivalents	\$ 1,972,137	\$ 1,585,583	\$ 3,557,720
Share of pooled assets - general pool	1,087	3	1,090
Share of pooled assets - bureau pool	-	-	-
Investments	7,166,216	2,511,848	9,678,064
Accounts receivable	-	-	-
Interest receivable	-	-	-
Due from other funds	-	-	-
Prepays	53,824	75,778	129,602
Other assets	-	-	-
TOTAL ASSETS	9,193,264	4,173,212	13,366,476
LIABILITIES			
Bank overdraft	-	-	-
Accounts payable	30,034	4,500	34,534
Due to other funds	-	-	-
Claims and judgments payable	7,202,848	1,127,733	8,330,581
Deferred revenue	-	780,757	780,757
TOTAL LIABILITIES	7,232,882	1,912,990	9,145,872
NET ASSETS			
Restricted - claims	1,960,382	2,260,222	4,220,604
Unrestricted	-	-	-
TOTAL NET ASSETS	\$ 1,960,382	\$ 2,260,222	\$ 4,220,604

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011**

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS JUNE 30, 2011
REVENUES			
Service charges, fees and commissions			
Premiums	\$ 4,265,978	\$ 12,144,273	\$ 16,410,251
Miscellaneous			
Subrogations	180,780	27,637	208,417
Claims refunds	-	13	13
Other	-	-	-
	<u>180,780</u>	<u>27,650</u>	<u>208,430</u>
TOTAL REVENUES	<u>4,446,758</u>	<u>12,171,923</u>	<u>16,618,681</u>
EXPENSES			
Claims and judgments	3,416,342	9,612,802	13,029,144
Administrative expenses	127,950	466,178	594,128
Premiums	1,526,535	1,815,175	3,341,710
Miscellaneous	-	20,873	20,873
	<u>5,070,827</u>	<u>11,915,028</u>	<u>16,985,855</u>
OPERATING INCOME (LOSS)	(624,069)	256,895	(367,174)
NONOPERATING REVENUES			
Interest income	<u>23,494</u>	<u>7,278</u>	<u>30,772</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(600,575)	264,173	(336,402)
TRANSFERS IN	-	-	-
TRANSFERS OUT	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET ASSETS	(600,575)	264,173	(336,402)
NET ASSETS			
Beginning of year	2,560,957	1,996,049	4,557,006
End of year	<u>\$ 1,960,382</u>	<u>\$ 2,260,222</u>	<u>\$ 4,220,604</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2011**

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS JUNE 30, 2011
CASH FLOWS FROM OPERATING ACTIVITIES			
Premiums received from employer	\$ 4,265,978	\$ 10,432,999	\$ 14,698,977
Premiums received from employees	-	1,593,399	1,593,399
Premiums received from retirees and others	-	898,632	898,632
Receipts from subrogations	180,780	27,637	208,417
Claim refunds received	-	13	13
Miscellaneous cash receipts	-	-	-
Deposits in escrows returned	-	-	-
Claims and judgments paid	(2,791,486)	(9,137,793)	(11,929,279)
Administrative fees paid	(118,340)	(470,678)	(589,018)
Insurance premiums paid	(1,580,359)	(1,890,953)	(3,471,312)
Miscellaneous expenses paid	-	(16,373)	(16,373)
Amounts paid to other funds	-	-	-
Amounts received from other funds	-	-	-
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	(43,427)	1,436,883	1,393,456
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of investments	(13,757,610)	(1,003,903)	(14,761,513)
Maturities of investments	13,740,040	-	13,740,040
Interest received	23,494	7,278	30,772
NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES	5,924	(996,625)	(990,701)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(37,503)	440,258	402,755
CASH AND CASH EQUIVALENTS			
Beginning of year	2,010,727	1,145,328	3,156,055
End of year	\$ 1,973,224	\$ 1,585,586	\$ 3,558,810

(Continued)

RECONCILIATION TO BALANCE SHEET

Cash and Cash Equivalents	\$ 1,972,137	\$ 1,585,583	\$ 3,557,720
Share of Pooled Assets - General Pool	1,087	3	1,090

TOTAL	<u>\$ 1,973,224</u>	<u>\$ 1,585,586</u>	<u>\$ 3,558,810</u>
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RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:

Operating income (loss)	<u>\$ (624,069)</u>	<u>\$ 256,895</u>	<u>\$ (367,174)</u>
-------------------------	---------------------	-------------------	---------------------

Adjustments to reconcile operating income
(loss) to net cash provided by (used for)
operating activities

Add back write-offs to bad debt

Changes in assets and liabilities:

(Increase) decrease in:

accounts receivable

due from other funds

other assets

(53,824)

(75,778)

(129,602)

Increase (decrease) in:

accounts payable

9,610

-

9,610

due to other funds

-

-

-

claims payable

624,856

475,009

1,099,865

other liabilities

780,757

780,757

Net adjustments

580,642

1,179,988

1,760,630

**NET CASH PROVIDED BY (USED FOR)
OPERATING ACTIVITIES**

\$ (43,427)

\$ 1,436,883

\$ 1,393,456

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COMBINING STATEMENTS

AGENCY FUNDS

Agency Funds are used to account for assets held by the Sheriff as an agent for individual, private, organizations, other governments and/or other funds.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the Ex-Officio Tax Collector of the state and parish taxes and fees levied within the parish boundaries. This fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies. The sub-funds within the Tax Collector include:

- **Miscellaneous Fees** – used to collect any miscellaneous fees or charges not collected in another Tax Collector Fund
- **Criminal Cash Bonds** – used to collect fees and costs associated with criminal cash bonds posted through the Jefferson Parish Correctional Center.
- **\$15 Criminal Justice Fees** – used to account for the \$15 Criminal Justice Fee that is collected and disbursed to certain entities as per state statute.
- **Fines** – used to collect any and all fines, fees, or court costs associated with traffic tickets or other fines imposed by the Parish.
- **Traffic Camera Fines** – used to collect fines related to the Redflex traffic light photo-enforcement program.
- **School Bus Safety Program** – used to account for fines related to the School Bus Safety program (on board traffic cameras).
- **Property Tax** – used to account for any and all collections related to property taxes levied within the Parish.
- **Sales Tax** – used to account for any and all collections related to sales and use taxes levied within the Parish.
- **LA Offset** – used to account for garnishments levied by the Parish Courts against tax returns to pay for past-due fines and fees.

SHERIFF'S ACCOUNT

This fund is used as a depository for collections of civil suits, Sheriff's sales, successions, garnishments, and redemptions. Distributions from the fund are made to various parish agencies and litigants in suits in the manner prescribed by law.

INMATE DEPOSIT FUND

This fund is used to account for individual prisoner account balances while in custody of the Jefferson Parish Correctional Center. Funds are deposited in the name of the prisoner and payable upon written request. Balances in the individual prisoner accounts are returned upon termination of jail sentence.

PROPERTY AND EVIDENCE

This fund is used to account for monies found by individuals and subsequently turned over to the Sheriff's Office until claimed.

NARCOTICS SEIZURE FUND

This fund is used as a depository for funds seized in connection with arrests for narcotics violations. Funds are disbursed upon resolution of the case to the Drug Enforcement Special Revenue Fund.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

AGENCY FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2011

	<u>TAX COLLECTOR</u>	<u>SHERIFF'S ACCOUNT</u>	<u>INMATE DEPOSIT</u>	<u>PROPERTY AND EVIDENCE</u>	<u>NARCOTICS SEIZURE</u>	<u>COMBINED TOTALS JUNE 30, 2011</u>
ASSETS						
Cash and cash equivalents	\$ 20,714,407	\$ 5,980,049	\$ 376,092	\$ -	\$ -	\$ 27,070,548
Share of pooled assets - General Pool	-	-	-	104,964	16,963	121,927
Share of pooled assets - Bureau Pool	52,141,020	-	-	-	-	52,141,020
Investments	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	<u>72,855,427</u>	<u>5,980,049</u>	<u>376,092</u>	<u>104,964</u>	<u>16,963</u>	<u>79,333,495</u>
LIABILITIES						
Liabilities						
Accounts payable	-	-	-	-	-	-
Due to other funds	-	-	54,401	-	-	54,401
Due to taxing bodies and others	72,855,427	5,980,049	321,691	104,964	16,963	79,279,094
Total Liabilities	<u>72,855,427</u>	<u>5,980,049</u>	<u>376,092</u>	<u>104,964</u>	<u>16,963</u>	<u>79,333,495</u>
NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 2011

	TAX COLLECTOR	SHERIFF'S ACCOUNT	INMATE DEPOSIT	PROPERTY AND EVIDENCE	NARCOTICS SEIZURE	COMBINED TOTALS JUNE 30, 2011
ADDITIONS						
Tax, fines, commissions and other fees	\$ 748,872,499	\$ -	\$ -	\$ -	\$ -	\$ 748,872,499
Deposits:						
Sheriff's sales	-	11,803,900	-	-	-	11,803,900
Garnishments	-	3,674,970	-	-	-	3,674,970
Inmate deposits	-	-	972,763	-	-	972,763
Other	-	460,696	-	6,742	-	467,438
Amounts received from other funds	-	-	-	-	-	-
Interest	1,852,421	17,773	92	103	18	1,870,407
Total Additions	750,724,920	15,957,339	972,855	6,845	18	767,661,977
REDUCTIONS						
Deposits Settled To:						
Sheriff's General Fund	87,873,881	4,721,229	-	-	-	92,595,110
Taxing bodies and others	659,367,039	1,082,017	17,467	-	-	660,466,523
Litigants/defendants	-	4,233,476	-	-	-	4,233,476
Attorneys, appraisers, and others	-	5,373,772	-	-	-	5,373,772
Other Reductions:						
Commissary Sales Fund	-	-	663,567	-	-	663,567
Inmate withdrawals	-	-	303,176	-	-	303,176
Amounts paid to other funds	-	16,408	820	-	-	17,228
Amounts abandoned to State	-	-	-	-	-	-
Bank service charges	-	-	-	-	-	-
Total Reductions	747,240,920	15,426,902	985,030	-	-	763,652,852
NET CHANGE IN DEPOSIT BALANCES	3,484,000	530,437	(12,175)	6,845	18	4,009,125
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS						
BEGINNING OF YEAR	69,371,427	5,449,612	388,267	98,119	16,945	75,324,370
END OF YEAR	\$ 72,855,427	\$ 5,980,049	\$ 376,092	\$ 104,964	\$ 16,963	\$ 79,333,495

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>Balance June 30, 2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2011</u>
ASSETS				
Cash and cash equivalents	\$ 26,455,121	\$ 17,118,338	\$ (16,502,911)	\$ 27,070,548
Share of pooled assets - General Pool	115,064	6,863	-	121,927
Share of pooled assets - Bureau Pool	48,754,185	750,536,776	(747,149,941)	52,141,020
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Accrued interest	-	-	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>75,324,370</u>	<u>767,661,977</u>	<u>(763,652,852)</u>	<u>79,333,495</u>
LIABILITIES				
Liabilities				
Due to other funds	51,855	54,401	(51,855)	54,401
Due to taxing bodies and others	75,272,515	767,607,576	(763,600,997)	79,279,094
Total Liabilities	<u>75,324,370</u>	<u>767,661,977</u>	<u>(763,652,852)</u>	<u>79,333,495</u>
NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**COMBINING SCHEDULE OF FIDUCIARY NET ASSETS
TAX COLLECTOR AGENCY FUNDS
June 30, 2011 and 2010**

	<u>MISCELLANEOUS FEES</u>	<u>CRIMINAL CASH BONDS</u>	<u>\$15 CRIMINAL JUSTICE FEES</u>	<u>FINES</u>	<u>TRAFFIC CAMERA FINES</u>
ASSETS					
Cash	\$ -	\$ -	\$ -	\$ -	\$ 20,648,992
Share of Bureau Pool	242,562	1,699,989	94,132	1,554,715	-
Investments	-	-	-	-	-
Due from other funds	-	-	-	-	-
TOTAL ASSETS	<u>242,562</u>	<u>1,699,989</u>	<u>94,132</u>	<u>1,554,715</u>	<u>20,648,992</u>
LIABILITIES					
Due to taxing bodies and others	242,562	1,699,989	94,132	1,554,715	20,648,992
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	<u>242,562</u>	<u>1,699,989</u>	<u>94,132</u>	<u>1,554,715</u>	<u>20,648,992</u>
NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHOOL BUS SAFETY PROGRAM	PROPERTY TAX	SALES TAX	LA OFFSET	TOTALS	
				JUNE 30, 2011	JUNE 30, 2010
\$ 26,399	\$ -	\$ -	\$ 39,016	\$ 20,714,407	\$ 20,617,242
-	7,809,967	40,739,655	-	52,141,020	48,754,185
-	-	-	-	-	-
-	-	-	-	-	-
<u>26,399</u>	<u>7,809,967</u>	<u>40,739,655</u>	<u>39,016</u>	<u>72,855,427</u>	<u>69,371,427</u>
26,399	7,809,967	40,739,655	39,016	72,855,427	69,371,427
-	-	-	-	-	-
<u>26,399</u>	<u>7,809,967</u>	<u>40,739,655</u>	<u>39,016</u>	<u>72,855,427</u>	<u>69,371,427</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

COMBINING SCHEDULE OF CHANGES IN DEPOSIT BALANCES
DUE TO TAXING BODIES AND OTHERS
TAX COLLECTOR AGENCY FUNDS
For the Years Ended June 30, 2011 and 2010

	MISCELLANEOUS FEES	CRIMINAL CASH BONDS	\$15 CRIMINAL JUSTICE FEES	FINES	TRAFFIC CAMERA FINES
DUE TO TAXING BODIES AND OTHERS, BEGINNING OF PERIOD	\$ 227,487	\$ 1,702,384	\$ 94,562	\$ 1,842,644	\$ 20,539,732
COLLECTIONS					
Ad valorem taxes - current	-	-	-	-	-
Ad valorem taxes - prior years	-	-	-	-	-
Ad valorem taxes - protested	-	-	-	-	-
State revenue sharing	-	-	-	-	-
Sales taxes	-	-	-	-	-
Licenses - occupational, etc.	-	-	-	-	-
Fines, forfeitures and criminal costs	-	-	-	14,654,531	28,758
Bonds and bond fees	-	454,040	155,498	-	-
Notices, costs, fees, etc.	1,167,200	-	-	-	-
Interest and other	524	3,079	180	4,268	80,502
Refunds	-	-	-	-	-
Amounts received on Due from other funds	-	-	-	-	-
TOTAL COLLECTIONS	1,167,724	457,119	155,678	14,658,799	109,260
DISTRIBUTIONS					
STATE					
LA Dept. of Wildlife and Fisheries	-	-	-	213	-
LA Dept. of Public Safety	-	-	-	35,798	-
LA Dept. of the Treasury (CMIS)	-	-	-	222,922	-
LA Dept. of the Treasury (East Jeff Levee District)	-	-	-	-	-
LA Dept. of Transportation (Crescent City Connection)	-	-	-	-	-
LA Tax Commission	-	-	-	-	-
JEFFERSON PARISH					
Assessor	-	-	-	-	-
Clerk of Court	-	-	20,814	1,111,940	-
Coroner	-	-	-	51,688	-
Council	-	3,079	-	8,695,146	-
District Attorney	198,274	-	72,852	1,699,403	-
Hospital District No. 1	-	-	-	-	-
Hospital District No. 2	-	-	-	-	-
Public School System	-	-	-	330,082	-
Sheriff	359,555	-	41,628	1,142,208	-
LOCAL MUNICIPALITIES					
City of Gretna	-	-	-	37	-
City of Harahan	-	-	-	528	-
City of Kenner	-	-	-	2,684	-
City of Westwego	-	-	-	50	-
City of New Orleans	-	-	-	-	-
Town of Jean Lafitte	-	-	-	-	-
Town of Grand Isle	-	-	-	-	-
OTHER					
New Orleans Aviation Board	-	-	-	-	-
GNO Parkway Commission	-	-	-	2,442	-
LCLE (Criminal Victims Relief)	-	-	-	177,279	-
Indigent Defender Board	198,273	-	20,814	1,396,773	-
24th Judicial Court	396,547	-	-	26	-
East Jefferson Levee District	-	-	-	-	-
West Jefferson Levee District	-	-	-	-	-
Grand Isle Independent Levee District	-	-	-	-	-
Grand Isle Port Commission	-	-	-	-	-
State Pension Plans	-	-	-	-	-
Crime Stoppers, Inc.	-	-	-	61,009	-
Refunds to taxpayers	-	456,435	-	16,495	-
Refunds to tax-free shoppers	-	-	-	-	-
Notices, costs, fees, etc.	-	-	-	5	-
Amounts paid on Due to other funds	-	-	-	-	-
TOTAL DISTRIBUTIONS	1,152,649	459,514	156,108	14,946,728	-
DUE TO TAXING BODIES AND OTHERS, END OF PERIOD	\$ 242,562	\$ 1,699,989	\$ 94,132	\$ 1,554,715	\$ 20,648,992

SCHOOL BUS SAFETY PROGRAM	PROPERTY TAX	SALES TAX	LA OFFSET	TOTALS	
				JUNE 30, 2011	JUNE 30, 2010
\$ 77,510	\$ 7,161,940	\$ 37,725,168	\$ -	\$ 69,371,427	\$ 61,261,921
-	301,005,400	-	-	301,005,400	295,575,658
-	5,818,875	-	-	5,818,875	9,420,352
-	-	-	-	-	-
-	8,772,064	-	-	8,772,064	8,760,355
-	-	400,350,704	-	400,350,704	373,147,922
-	-	11,065,890	-	11,065,890	11,056,210
39,118	-	-	39,350	14,761,757	20,247,738
-	-	-	-	609,538	722,817
-	1,674,405	76,325	-	2,917,930	2,512,066
233	1,695,666	67,786	183	1,852,421	2,118,559
-	2,828,566	741,775	-	3,570,341	4,226,841
-	-	-	-	-	-
39,351	321,794,976	412,302,480	39,533	750,724,920	727,788,518
-	-	-	-	213	328
-	-	-	-	35,798	34,117
-	-	-	-	222,922	234,406
-	8,827,094	-	-	8,827,094	8,839,543
-	-	-	-	-	-
-	26,441	-	-	26,441	-
-	-	-	-	-	-
-	2,861,086	-	-	2,861,086	2,860,877
-	9,249	-	-	1,142,003	933,626
-	4,903,637	-	-	4,955,325	4,930,929
-	184,550,842	147,794,352	-	341,043,419	331,394,934
-	-	-	-	1,970,529	2,085,394
-	1	-	-	1	13
-	1	-	-	1	32
79,607	72,361,619	156,208,319	-	228,979,627	219,841,796
10,855	28,328,469	57,991,166	-	87,873,881	84,241,166
-	-	7,202,799	-	7,202,836	6,459,921
-	-	1,518,771	-	1,519,299	1,350,727
-	-	31,102,708	-	31,105,392	29,107,841
-	-	1,958,589	-	1,958,639	1,889,859
-	-	717,527	-	717,527	676,092
-	-	139,049	-	139,049	128,921
-	-	643,415	-	643,415	429,185
-	-	-	-	-	-
-	-	717,446	-	717,446	675,991
-	-	-	-	2,442	2,259
-	-	-	-	177,279	171,119
-	-	-	-	1,615,860	1,765,042
-	-	-	-	396,573	421,272
-	-	-	-	-	-
-	5,264,123	-	-	5,264,123	5,181,405
-	158,575	-	-	158,575	162,415
-	167,264	-	-	167,264	169,208
-	9,039,101	-	-	9,039,101	9,025,837
-	-	-	-	61,009	65,857
-	4,649,412	743,775	-	5,866,117	3,665,457
-	-	718,994	517	719,511	757,860
-	35	1,831,083	-	1,831,123	2,175,583
-	-	-	-	-	-
90,462	321,146,949	409,287,991	517	747,240,920	719,679,012
\$ 26,399	\$ 7,809,967	\$ 40,739,655	\$ 39,016	\$ 72,855,427	\$ 69,371,427

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*INDIVIDUAL FUND
STATEMENTS AND SCHEDULES
MAJOR GOVERNMENTAL FUNDS*

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF REVENUES
ACTUAL AND BUDGET (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2011

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
TAXES						
Ad valorem taxes	\$ 26,514,809	\$ -	\$ 26,514,809	\$ 26,920,000	\$ (405,191)	\$ 27,425,500
Sales and use taxes	21,008,979	(317,956)	20,691,023	19,820,000	871,023	18,237,800
	<u>47,523,788</u>	<u>(317,956)</u>	<u>47,205,832</u>	<u>46,740,000</u>	<u>465,812</u>	<u>45,663,300</u>
INTERGOVERNMENTAL						
Federal						
Federal grants	1,391,193	-	1,391,193	1,425,000	(33,807)	1,075,000
State						
State grants	-	-	-	-	-	-
State revenue sharing	1,310,917	-	1,310,917	1,311,000	(83)	1,311,000
State supplemental pay	5,205,316	-	5,205,316	5,303,000	(97,684)	5,601,500
Basic training and other	41,550	-	41,550	42,500	(950)	35,000
Video poker allocations	1,847,360	-	1,847,360	1,810,000	37,360	1,585,000
Local						
Reimbursed salaries						
Airport and other details	3,716,721	-	3,716,721	3,700,000	16,721	3,995,000
Other	4,065,789	-	4,065,789	4,065,000	789	3,990,000
Reimbursed expenditures	162,391	-	162,391	218,000	(55,609)	218,000
	<u>17,741,237</u>	<u>-</u>	<u>17,741,237</u>	<u>17,874,500</u>	<u>(133,263)</u>	<u>17,810,500</u>
SERVICE CHARGES, FEES, AND COMMISSIONS						
Commissions						
Taxes, licenses, etc.	37,731,701	(244,174)	37,487,527	36,653,500	834,027	34,109,200
Fines, forfeitures, etc.	927,753	-	927,753	910,000	17,753	910,000
Other	4,889,581	-	4,889,581	4,600,000	289,581	3,970,000
Civil and criminal fees	3,285,025	117	3,285,142	2,996,750	288,392	2,821,750
Court attendance fees	248,982	-	248,982	225,000	23,982	235,000
Housing state prisoners	776,675	-	776,675	775,000	1,675	850,000
Transportation of prisoners	301,643	-	301,643	295,000	6,643	325,000
Feeding and keeping of prisoners	1,240,209	-	1,240,209	1,257,900	(17,691)	1,352,900
Rentals	52,395	-	52,395	57,000	(4,605)	60,000
Insurance Premiums	24,643	-	24,643	27,000	(2,357)	25,000
	<u>49,478,607</u>	<u>(244,057)</u>	<u>49,234,550</u>	<u>47,797,150</u>	<u>1,437,400</u>	<u>44,658,850</u>
INTEREST	<u>78,432</u>	<u>(25,198)</u>	<u>53,234</u>	<u>40,500</u>	<u>12,734</u>	<u>70,500</u>
MISCELLANEOUS						
Public assignments	815,843	-	815,843	690,000	125,843	500,000
Subrogations	513,692	-	513,692	516,000	(2,308)	525,000
Equipment usage	1,204,649	-	1,204,649	1,165,000	39,649	1,275,000
Other	6,965,512	-	6,965,512	6,970,000	(4,488)	3,131,500
	<u>9,499,696</u>	<u>-</u>	<u>9,499,696</u>	<u>9,341,000</u>	<u>158,696</u>	<u>5,431,500</u>
TOTAL REVENUES	<u>\$ 124,321,760</u>	<u>\$ (587,211)</u>	<u>\$ 123,734,549</u>	<u>\$ 121,793,150</u>	<u>\$ 1,941,399</u>	<u>\$ 113,634,650</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF EXPENDITURES - BY BUREAU
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2011

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
EXPENDITURES						
Public Safety						
Executive						
Current						
Salaries and benefits	\$ 830,807	\$ 16	\$ 830,823	\$ 844,250	\$ 13,427	\$ 772,750
General operating expenditures	131,856	-	131,856	174,750	42,894	157,750
Materials and supplies	7,059	595	7,654	13,500	5,846	18,500
Travel	4,041	(31)	4,010	8,000	3,990	13,500
Programs and activities	-	-	-	-	-	-
Capital outlay	6,880	-	6,880	10,000	3,120	2,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>980,643</u>	<u>580</u>	<u>981,223</u>	<u>1,050,500</u>	<u>69,277</u>	<u>965,000</u>
Civil and Support Services						
Current						
Salaries and benefits	10,833,607	82,074	10,915,681	11,029,000	113,319	11,234,750
General operating expenditures	3,289,781	22,714	3,312,495	3,507,750	195,255	3,278,250
Materials and supplies	520,815	8,280	529,095	585,250	56,155	705,250
Travel	10,940	1,368	12,308	24,000	11,692	36,500
Programs and activities	-	-	-	-	-	-
Capital outlay	144,193	24,032	168,225	194,500	26,275	139,500
Intergovernmental	22,500	-	22,500	30,000	7,500	30,000
Debt Service	-	-	-	-	-	-
	<u>14,821,836</u>	<u>138,468</u>	<u>14,960,304</u>	<u>15,370,500</u>	<u>410,196</u>	<u>15,424,250</u>
Finance and Administrative						
Current						
Salaries and benefits	3,261,380	628	3,262,008	3,330,000	67,992	3,208,000
General operating expenditures	1,724,910	20,004	1,744,914	2,036,750	291,836	2,198,250
Materials and supplies	380,995	(12,535)	368,460	394,250	25,790	407,250
Travel	18,507	296	18,803	18,000	(803)	18,000
Programs and activities	-	-	-	-	-	-
Capital outlay	814,393	40,458	854,851	962,500	107,649	827,500
Intergovernmental	16,352	-	16,352	16,500	148	-
Debt Service	-	-	-	-	-	-
	<u>6,216,537</u>	<u>48,851</u>	<u>6,265,388</u>	<u>6,758,000</u>	<u>492,612</u>	<u>6,659,000</u>
Fleet						
Current						
Salaries and benefits	1,439,979	(3,251)	1,436,728	1,463,500	26,772	1,537,250
General operating expenditures	3,144,159	(100)	3,144,059	3,174,250	30,191	3,158,500
Materials and supplies	4,482,722	1,283	4,484,005	4,515,000	30,995	4,255,000
Travel	4,761	296	5,057	7,000	1,943	6,500
Programs and activities	-	-	-	-	-	-
Capital outlay	3,061,848	(201,889)	2,859,959	3,040,000	180,041	3,190,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>12,133,469</u>	<u>(203,661)</u>	<u>11,929,808</u>	<u>12,199,750</u>	<u>269,942</u>	<u>12,147,250</u>
Revenue and Taxation						
Current						
Salaries and benefits	2,249,428	(2,953)	2,246,475	2,301,000	54,525	2,534,500
General operating expenditures	1,082,948	(104,704)	978,244	1,072,500	94,256	1,030,250
Materials and supplies	23,254	(8,500)	14,754	18,500	3,746	18,500
Travel	3,501	(396)	3,105	5,750	2,645	5,750
Programs and activities	-	-	-	-	-	-
Capital outlay	11,564	-	11,564	12,500	936	-
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>3,370,695</u>	<u>(116,553)</u>	<u>3,254,142</u>	<u>3,410,250</u>	<u>156,108</u>	<u>3,589,000</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF EXPENDITURES - BY BUREAU
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2011

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
Operations						
Current						
Salaries and benefits	19,426,318	(24,840)	19,401,478	19,416,250	14,772	20,288,750
General operating expenditures	533,035	(1,050)	531,985	544,250	12,265	539,500
Materials and supplies	8,873	(4,192)	4,681	13,500	8,819	30,250
Travel	1,249	(350)	899	10,750	9,851	21,750
Programs and activities	-	-	-	-	-	-
Capital outlay	108	-	108	250	142	-
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>19,969,583</u>	<u>(30,432)</u>	<u>19,939,151</u>	<u>19,985,000</u>	<u>45,849</u>	<u>20,880,250</u>
Special Operations						
Current						
Salaries and benefits	5,825,226	379,589	6,204,815	6,184,000	(20,815)	4,394,250
General operating expenditures	334,796	(154)	334,642	377,250	42,608	222,500
Materials and supplies	144,107	(8,173)	135,934	143,250	7,316	111,750
Travel	46,383	-	46,383	55,750	9,367	33,250
Programs and activities	-	-	-	-	-	-
Capital outlay	379,671	(4,200)	375,471	391,000	15,529	21,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>6,730,183</u>	<u>367,062</u>	<u>7,097,245</u>	<u>7,151,250</u>	<u>54,005</u>	<u>4,782,750</u>
Technical Services						
Current						
Salaries and benefits	9,111,475	(30,399)	9,081,076	9,305,250	224,174	10,476,500
General operating expenditures	361,900	(15,157)	346,743	406,500	59,757	559,750
Materials and supplies	229,539	268	229,807	270,000	40,193	354,500
Travel	32,560	(6,455)	26,105	28,750	2,645	44,750
Programs and activities	-	-	-	-	-	-
Capital outlay	56,292	(7,553)	48,739	82,500	33,761	78,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>9,791,766</u>	<u>(59,296)</u>	<u>9,732,470</u>	<u>10,093,000</u>	<u>360,530</u>	<u>11,514,000</u>
Internal Management						
Current						
Salaries and benefits	1,369,589	(2,734)	1,366,855	1,391,250	24,395	1,635,250
General operating expenditures	115,668	(79)	115,589	174,250	58,661	182,750
Materials and supplies	188,259	12,548	200,807	253,000	52,193	274,500
Travel	7,822	-	7,822	13,500	5,678	13,500
Programs and activities	-	-	-	-	-	-
Capital outlay	2,642	(1,059)	1,583	13,250	11,667	21,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>1,683,980</u>	<u>8,676</u>	<u>1,692,656</u>	<u>1,845,250</u>	<u>152,594</u>	<u>2,127,000</u>
Criminal Investigations						
Current						
Salaries and benefits	9,812,156	(51,593)	9,760,563	9,986,500	225,937	10,851,250
General operating expenditures	407,980	(1,556)	406,424	496,250	89,826	407,750
Materials and supplies	19,482	231	19,713	26,000	6,287	35,000
Travel	7,199	(757)	6,442	16,500	10,058	31,500
Programs and activities	-	-	-	-	-	-
Capital outlay	32,825	45	32,870	41,500	8,630	11,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>10,279,642</u>	<u>(53,630)</u>	<u>10,226,012</u>	<u>10,566,750</u>	<u>340,738</u>	<u>11,337,000</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF EXPENDITURES - BY BUREAU
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2011

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
Special Investigations						
Current						
Salaries and benefits	3,922,646	(45,537)	3,877,109	3,952,750	75,641	4,428,000
General operating expenditures	174,071	2,904	176,975	181,000	4,025	89,000
Materials and supplies	2,812	(375)	2,437	10,500	8,063	15,000
Travel	4,779	588	5,367	7,000	1,633	12,000
Programs and activities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>4,104,308</u>	<u>(42,420)</u>	<u>4,061,888</u>	<u>4,151,250</u>	<u>89,362</u>	<u>4,544,000</u>
Narcotics						
Current						
Salaries and benefits	3,911,178	(20,122)	3,891,056	4,010,000	118,944	4,558,500
General operating expenditures	246,911	(7,120)	239,791	237,000	(2,791)	193,750
Materials and supplies	19,149	300	19,449	29,000	9,551	33,500
Travel	5,406	1,326	6,732	10,000	3,268	10,000
Programs and activities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>4,182,644</u>	<u>(25,616)</u>	<u>4,157,028</u>	<u>4,286,000</u>	<u>128,972</u>	<u>4,795,750</u>
Corrections						
Current						
Salaries and benefits	17,354,707	(110,429)	17,244,278	17,413,750	169,472	17,693,000
General operating expenditures	2,058,789	28,130	2,086,919	2,323,000	236,081	2,338,750
Materials and supplies	32,641	(946)	31,695	51,750	20,055	66,750
Travel	9,312	(2,678)	6,634	11,500	4,866	15,000
Programs and activities	-	-	-	-	-	-
Capital outlay	11,567	-	11,567	12,750	1,183	2,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>19,467,016</u>	<u>(85,923)</u>	<u>19,381,093</u>	<u>19,812,750</u>	<u>431,657</u>	<u>20,116,000</u>
Grand Totals						
Current						
Salaries and benefits	\$ 89,348,496	\$ 170,449	\$ 89,518,945	\$ 90,627,500	\$ 1,108,555	\$ 93,612,750
General operating expenditures	13,606,804	(56,168)	13,550,636	14,705,500	1,154,864	14,356,750
Materials and supplies	6,059,707	(11,216)	6,048,491	6,323,500	275,009	6,325,750
Travel	156,460	(6,793)	149,667	216,500	66,833	262,000
Programs and activities	-	-	-	-	-	-
Capital outlay	4,521,983	(150,166)	4,371,817	4,760,750	388,933	4,294,000
Intergovernmental	38,852	-	38,852	46,500	7,648	30,000
Debt Service	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 113,732,302</u>	<u>\$ (53,894)</u>	<u>\$ 113,678,408</u>	<u>\$ 116,680,250</u>	<u>\$ 3,001,842</u>	<u>\$ 118,881,250</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

FEDERAL GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - GRANT TO DATE
FOR THE YEAR ENDED JUNE 30, 2011

	PRIOR YEARS ACTUAL	CURRENT YEAR ACTUAL	GRANT TO DATE ACTUAL	GRANT BUDGET	OVER (UNDER)
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	6,448,986	4,298,259	10,747,245	15,423,964	(4,676,719)
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	6,448,986	4,298,259	10,747,245	15,423,964	(4,676,719)
EXPENDITURES					
Public Safety					
Current					
Salaries and benefits	2,269,936	1,435,596	3,705,532	5,135,259	(1,429,727)
General operating expenditures	3,148,843	1,876,603	5,025,446	7,274,801	(2,249,355)
Materials and supplies	112,194	75,821	188,015	263,598	(75,583)
Cost of goods sold	-	-	-	-	-
Travel	86,104	36,368	122,472	196,438	(73,966)
Programs and activities	336,188	119,490	455,678	545,508	(89,830)
Miscellaneous	-	-	-	-	-
Capital outlay	495,721	776,956	1,272,677	2,030,935	(758,258)
Intergovernmental	-	-	-	-	-
TOTAL EXPENDITURES	6,448,986	4,320,834	10,769,820	15,446,539	(4,676,719)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(22,575)	(22,575)	(22,575)	-
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	22,575	22,575	22,575	-
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	22,575	22,575	22,575	-
NET CHANGE IN NET ASSETS	\$ -	-	-	\$ -	\$ -
FUND BALANCE					
Beginning of year		26	26		
End of year		\$ 26	\$ 26		

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

COMMUNICATIONS RESERVE CAPITAL PROJECT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2011

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR ACTUAL</u>	<u>PROJECT TO DATE</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	34,687,544	1,223,869	35,911,413
Service charges, fees, and commissions	-	-	-
Fines and Forfeitures	-	-	-
Interest	2,090,122	4,549	2,094,671
Miscellaneous	-	-	-
TOTAL REVENUES	<u>36,777,666</u>	<u>1,228,418</u>	<u>38,006,084</u>
EXPENDITURES			
Public Safety			
Current			
Finance and Administration			
Computer supplies and licenses	367,954	-	367,954
Professional services	3,664,510	137,481	3,801,991
Miscellaneous	11,100	-	11,100
Capital Outlay			
Finance and Administration			
Construction	2,043,310	354,714	2,398,024
Equipment	44,705,128	814,493	45,519,621
TOTAL EXPENDITURES	<u>50,792,002</u>	<u>1,306,688</u>	<u>52,098,690</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(14,014,336)</u>	<u>(78,270)</u>	<u>(14,092,606)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	19,503,899	-	19,503,899
Transfers out	(273,352)	(390,000)	(663,352)
TOTAL OTHER FINANCING SOURCES (USES)	<u>19,230,547</u>	<u>(390,000)</u>	<u>18,840,547</u>
NET CHANGE TO FUND BALANCES	<u>\$ 5,216,211</u>	<u>(468,270)</u>	<u>\$ 4,747,941</u>
FUND BALANCE			
Beginning of year		5,216,211	
End of year		<u>\$ 4,747,941</u>	

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

BUILDINGS AND IMPROVEMENTS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2011

	PRIOR YEARS	CURRENT YEAR ACTUAL	PROJECT TO DATE
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	448,571	160,427	608,998
Service charges, fees, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	3,380,325	22,218	3,402,543
Miscellaneous	-	-	-
TOTAL REVENUES	3,828,896	182,645	4,011,541
EXPENDITURES			
Capital outlay			
Public Safety			
Civil and Support			
Computer supplies and licenses	-	-	-
Professional services	2,921,142	534,894	3,456,036
Land and improvements	-	-	-
Construction	26,434,594	9,824,634	36,259,228
Equipment	220,816	928,588	1,149,404
Miscellaneous	-	-	-
Bond Issue Cost	1,184	-	1,184
TOTAL EXPENDITURES	29,577,736	11,288,116	40,865,852
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,748,840)	(11,105,471)	(36,854,311)
OTHER FINANCING SOURCES (USES)			
Transfers in	32,030,000	-	32,030,000
Transfers out	(18,000,000)	-	(18,000,000)
Proceeds from sale of bonds	30,004,604	-	30,004,604
Bond issuance costs	(232,470)	-	(232,470)
TOTAL OTHER FINANCING SOURCES (USES)	43,802,134	-	43,802,134
NET CHANGE IN FUND BALANCES	\$ 18,053,294	(11,105,471)	\$ 6,947,823
FUND BALANCE			
Beginning of year		18,053,294	
End of year		\$ 6,947,823	

OTHER INFORMATION

JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
For The Year Ended June 30, 2011

FUNDING AGENCY/ GRANT	CFDA NUMBER		GRANT ID NUMBER	GRANT PERIOD FROM TO		GRANT AWARD
FEDERAL AWARDS						
DIRECT PROGRAMS: U.S. DEPARTMENT OF JUSTICE						
Bureau of Justice Administration						
Edward Byrne Memorial Justice Assistance Grant - 2007	16.738	(M)	2007-DJ-BX-1078	1-Oct-06	30-Sep-10	\$ 246,602
Edward Byrne Memorial Justice Assistance Grant - 2008	16.738	(M)	2008-DJ-BX-0325	1-Oct-06	30-Sep-10	246,602
Edward Byrne Memorial Justice Assistance Grant- 2009	16.738	(M)	2009-DJ-BX-0992	1-Oct-08	30-Sep-12	283,700
Justice Assistance Grant - 2009 ARAA Recovery Program	16.804	(M)	2009-SB-B9-2756	1-Mar-09	28-Feb-13	1,167,477
Edward Byrne Memorial Justice Assistance Grant- 2010	16.738	(M)	2010-DJ-BX-1610	1-Oct-09	30-Sep-13	278,209
Federal Bureau of Investigation						
Joint Terrorism Task Force 09/10	16.Unknown		Various Investigations	1-Oct-09	30-Sep-10	Reimbursement
Joint Terrorism Task Force 10/11	16.Unknown		Various Investigations	1-Oct-10	30-Sep-11	Reimbursement
Greater New Orleans Organized Crime Task Force (GNOVCTF) 09/10	16.Unknown		Various Investigations	1-Oct-09	30-Sep-10	Reimbursement
Greater New Orleans Organized Crime Task Force (GNOVCTF) 10/11	16.Unknown		Various Investigations	1-Oct-10	30-Sep-11	Reimbursement
IRS-SAR Review Team (SARRT) 2010	16.Unknown		Various Investigations	1-Oct-09	30-Sep-10	Reimbursement
IRS-SAR Review Team (SARRT) 2011	16.Unknown		Various Investigations	1-Oct-10	30-Sep-11	Reimbursement
New Orleans Violent Crime Task Force 09/10	16.Unknown		Various Investigations	1-Oct-09	30-Sep-10	Reimbursement
New Orleans Violent Crime Task Force 10/11	16.Unknown		Various Investigations	1-Oct-10	30-Sep-11	Reimbursement
USSR-United States Secret Service 09/10	16.Unknown		Various Investigations	1-Oct-09	30-Sep-10	Reimbursement
USSR-United States Secret Service 10/11	16.Unknown		Various Investigations	1-Oct-10	30-Sep-11	Reimbursement
Office of Justice Programs						
FY 09 Bullet Proof Vest Program (BVP)	16.607		Unknown	1-Apr-09	30-Sep-11	7,460
FY 10 Bullet Proof Vest Program (BVP)	16.607		Unknown	1-Apr-10	31-Aug-12	19,859
FY 10 Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF)	16.012		11-NO-233-AFF	15-Apr-10	30-Sep-11	Reimbursement
FY 11 Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF)	16.012		12- NOR-233-AFF	1-Oct-10	30-Sep-11	Reimbursement
Justice Management Division						
Organized Crime Drug Enforcement Task Force (OCDETF) #226 FY09	16.Unknown		Various Investigations	16-May-09	30-Sep-09	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF) #226 FY10	16.Unknown		Various Investigations	1-Oct-09	30-Sep-09	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF) #280 FY10	16.Unknown		Various Investigations	1-Oct-09	30-Sep-10	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF) #269 FY11	16.Unknown		Various Investigations	1-Oct-10	30-Sep-11	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF) #287 FY11	16.Unknown		Various Investigations	1-Oct-10	30-Sep-11	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF) #270 FY11	16.Unknown		Various Investigations	1-Oct-10	30-Sep-11	Reimbursement
Drug Enforcement Administration						
DEA - State and Local Task Force Overtime Assignment 09/10	16.Unknown		Unknown	1-Oct-09	30-Sep-10	Reimbursement
DEA - State and Local Task Force Overtime Assignment 10/11	16.Unknown		Unknown	1-Oct-09	30-Sep-10	Reimbursement

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2010	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2011	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
\$ 3,735	\$ 3,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
41,783	232,145	1,457	2,057	193,876	192,419	1,457	193,876
157,483	362,197	14,345	82,807	301,866	287,521	14,345	301,866
-	230,772	7,138	31,431	269,341	262,203	7,138	269,341
<u>203,001</u>	<u>828,849</u>	<u>22,940</u>	<u>116,295</u>	<u>765,083</u>	<u>742,143</u>	<u>22,940</u>	<u>765,083</u>
2,780	5,643	-	-	2,863	2,863	-	2,863
-	9,419	-	2,137	11,556	11,556	-	11,556
1,384	5,613	-	-	4,229	4,229	-	4,229
-	10,956	-	1,305	12,261	12,261	-	12,261
2,815	7,908	-	-	5,093	5,093	-	5,093
-	8,617	-	4,899	13,516	13,516	-	13,516
1,409	5,443	-	-	4,034	4,034	-	4,034
-	9,544	-	2,782	12,326	12,326	-	12,326
-	-	-	-	-	-	-	-
-	482	-	-	482	482	-	482
<u>8,388</u>	<u>63,625</u>	<u>-</u>	<u>11,123</u>	<u>66,360</u>	<u>66,360</u>	<u>-</u>	<u>66,360</u>
-	7,460	-	-	7,460	7,460	-	7,460
-	19,859	-	-	19,859	19,859	-	19,859
3,770	6,150	-	-	2,380	2,380	-	2,380
-	1,866	-	2,399	4,265	4,265	-	4,265
<u>3,770</u>	<u>35,335</u>	<u>-</u>	<u>2,399</u>	<u>33,964</u>	<u>33,964</u>	<u>-</u>	<u>33,964</u>
1,269	-	-	1,269	-	-	-	-
900	-	-	900	-	-	-	-
4,311	-	-	4,311	-	-	-	-
-	4,744	-	-	4,744	4,744	-	4,744
-	987	-	-	987	987	-	987
-	4,695	-	4,420	9,115	9,115	-	9,115
<u>6,480</u>	<u>10,426</u>	<u>-</u>	<u>10,900</u>	<u>14,846</u>	<u>14,846</u>	<u>-</u>	<u>14,846</u>
5,543	25,396	-	-	19,853	19,853	-	19,853
-	42,428	-	11,435	53,863	53,863	-	53,863
<u>5,543</u>	<u>67,824</u>	<u>-</u>	<u>11,435</u>	<u>73,716</u>	<u>73,716</u>	<u>-</u>	<u>73,716</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
For The Year Ended June 30, 2011**

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
U.S. Marshall's Office					
Equitable Sharing of Federally Forfeited Property	16.Unknown	Unknown	N/A	N/A	N/A
District Fugitive Task Force 2010	16.Unknown	Unknown	6-Oct-09	30-Sep-10	Reimbursement
District Fugitive Task Force 2011	16.Unknown	Unknown	6-Oct-10	30-Sep-11	Reimbursement
Joint Law Enforcement Operations 2010 - Fuel	16.Unknown	Unknown	6-Oct-09	30-Sep-10	Reimbursement
Joint Law Enforcement Operations 2011 - Fuel	16.Unknown	Unknown	6-Oct-10	30-Sep-11	Reimbursement
Joint Law Enforcement Operations 2010 - Retrofit	16.Unknown	Unknown	6-Oct-09	30-Sep-10	Reimbursement
Sexual Offender Compliance Task Force 2010	16.Unknown	Unknown	1-Feb-10	30-Sep-10	Reimbursement
TOTAL - U.S. DEPARTMENT OF JUSTICE					
SOCIAL SECURITY ADMINISTRATION					
Inmate Incentive Payment Program (PL 100-503) 09/10	96.Unknown	LA-0196	1-Jul-09	30-Jun-10	N/A
Inmate Incentive Payment Program (PL 100-503) 10/11	96.Unknown	LA-0196	1-Jul-10	30-Jun-11	N/A
TOTAL -SOCIAL SECURITY ADMINISTRATION					
U.S. DEPARTMENT OF HOMELAND SECURITY					
TSA K-9 Explosive Detection Team Program 09/10	97.072	(M) DTSA20-03-H-01006	1-Oct-09	30-Sep-10	150,500
TSA K-9 Explosive Detection Team Program 10/11	97.072	(M) DTSA20-03-H-01006	1-Oct-10	30-Sep-11	150,500
Special Community Disaster Loan (SEE NOTE B BELOW)	97.030	EMT-2006-LF-1603LA18	Project Completion		Loan
TOTAL- US DEPARTMENT OF HOMELAND SECURITY					
OFFICE OF NATIONAL DRUG CONTROL POLICY					
08 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001	(M) 18PGCP502	1-Jan-08	31-Dec-11	3,123,558
09 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001	(M) G09GC0001A	1-Jan-09	31-Dec-11	3,446,866
10 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001	(M) G10GC0001A	10-Jan-10	31-Dec-12	3,560,539
11 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001	(M) G11GC0001A	1-Jan-11	31-Dec-12	3,387,152
TOTAL - OFFICE OF NATIONAL DRUG CONTROL POLICY					
U.S. DEPARTMENT OF THE TREASURY					
U.S. Immigration and Customs Enforcement					
Equitable Sharing of Federally Forfeited Property	21.Unknown	Unknown	N/A	N/A	N/A
State and Local Law Enforcement Overtime (Operation SLOOT) - 09/11	21.Unknown	Unknown	1-Oct-09	30-Sep-11	N/A
State and Local Law Enforcement Overtime (Operation SLOOT) - 09/11	21.Unknown	Unknown	6-Nov-09	30-Sep-11	N/A
State Criminal Alien Assistance Program (SCAAP) - 2010	21.Unknown	2010-H4020-LA-AF	1-Jul-09	3-Sep-09	N/A
TOTAL - U.S. DEPARTMENT OF THE TREASURY					
TOTAL DIRECT PROGRAMS					
PASS-THROUGH AWARDS:					
U.S.DEPARTMENT OF JUSTICE					
Passed Through Louisiana Department of Public Safety and Corrections					
National Criminal History Improvement Program (NCHP/LAAFIS) - FY10/11	16.554	(M) AFIS 10-11	1-Jul-10	30-Jun-11	383,460
Passed Through Louisiana Commission on Law Enforcement:					
Human Trafficking Task Force 09/10	16.320	2006-VT-BX-0005	1-Sep-09	31-May-11	60,000
Forensic Sciences Improvement Act 2010	16.560	G09-8-003	1-Jan-10	30-Jun-10	25,864
Forensic Sciences Improvement Act 2011	16.560	G10-8-005	1-Apr-11	30-Jun-11	37,281
Combination Investigation 2010	16.588	M08-7-005	1-Dec-09	30-Sep-10	39,964
Combination Investigation 2011	16.588	M09-7-005	1-Oct-10	30-Apr-11	43,559

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2010	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2011	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
-	858,924	-	-	858,924	858,924	-	858,924
6,632	16,374	-	-	9,742	9,742	-	9,742
-	12,978	-	6,252	19,230	19,230	-	19,230
739	1,831	-	-	1,092	1,092	-	1,092
-	2,998	-	-	2,998	2,998	-	2,998
-	-	-	-	-	-	-	-
6,133	16,299	-	-	10,166	10,166	-	10,166
13,504	909,404	-	6,252	902,152	902,152	-	902,152
240,686	1,915,463	22,940	158,404	1,856,121	1,833,181	22,940	1,856,121
7,600	7,600	-	-	-	-	-	-
-	64,400	-	6,800	71,200	71,200	-	71,200
7,600	72,000	-	6,800	71,200	71,200	-	71,200
36,189	-	-	36,189	-	-	-	-
-	150,900	22,576	-	173,076	150,500	22,576	173,076
-	-	-	-	-	-	-	-
36,189	150,500	22,576	36,189	173,076	150,500	22,576	173,076
188,287	218,605	-	-	30,318	30,318	-	30,318
496,970	1,393,563	-	319,929	1,216,522	1,216,522	-	1,216,522
422,817	1,615,658	-	290,921	1,483,762	1,483,762	-	1,483,762
-	220,797	-	439,513	660,310	660,310	-	660,310
1,108,074	3,448,623	-	1,050,363	3,390,912	3,390,912	-	3,390,912
-	63,908	-	-	63,908	63,908	-	63,908
2,927	9,064	-	-	6,137	6,137	-	6,137
-	-	-	13,234	13,234	13,234	-	13,234
-	4,711	-	-	4,711	4,711	-	4,711
2,927	77,683	-	13,234	87,990	87,990	-	87,990
1,395,476	5,664,269	45,516	1,264,990	5,579,299	5,533,783	45,516	5,579,299
-	383,460	-	-	383,460	383,460	-	383,460
-	383,460	-	-	383,460	383,460	-	383,460
15,000	55,000	-	20,000	60,000	60,000	-	60,000
16,885	25,864	-	-	8,979	8,979	-	8,979
-	-	-	37,281	37,281	37,281	-	37,281
9,990	26,643	-	-	16,653	16,653	-	16,653
-	43,559	-	-	43,559	43,559	-	43,559

(B)

JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
For The Year Ended June 30, 2011

FUNDING AGENCY/ GRANT	CFDA NUMBER		GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
				FROM	TO	
Multi-Jurisdictional Task Force	16.738	(M)	B09-7-007	1-Apr-10	31-Mar-11	86,000
Multi-Jurisdictional Task Force	16.738	(M)	B10-7-008	1-Apr-11	31-Mar-12	80,658
DNA Backlog	16.741		2008-DN-BX-K067	1-Oct-08	30-Sep-10	131,701
DNA Backlog	16.741		2009-DN-BX-K067	1-Oct-09	31-Dec-11	214,610
DNA Backlog	16.741		2010-DN-BX-K099	1-Oct-10	30-Sep-11	238,535
TOTAL - U.S. DEPARTMENT OF JUSTICE						
FEDERAL HIGHWAY ADMINISTRATION						
Passed Through Louisiana Highway Safety Commission: Louisiana Highway Safety - 09/10	20.601		PT2010-27-00	1-Oct-09	30-Sep-10	33,360
Louisiana Highway Safety - 09/10	20.601		K8HY2010-12-00	1-Oct-09	30-Sep-10	61,066
Louisiana Highway Safety - 10/11	20.601		K9-2010-07-10	1-Jul-10	30-Sep-10	6,814
Louisiana Highway Safety- 10/11	20.601		2011-30-32	1-Oct-10	30-Sep-11	566,280
TOTAL - FEDERAL HIGHWAY ADMINISTRATION						
DEPARTMENT OF HOMELAND SECURITY						
Office of Domestic Preparedness:						
Passed through New Orleans City Council/New Orleans Police Department FY 08 State Homeland Security Program and 09 UASI	97.067	(M)	Unknown	Project Completion		623,121
FY 07 Urban Areas Security Initiative (UASI) - NO East Tower	97.067	(M)	Unknown	Project Completion		Unknown
FY 08 Urban Areas Security Initiative (UASI)- Communications Tower	97.067	(M)	Unknown	Project Completion		Unknown
FY 09 UASI - Region I	97.067	(M)	Unknown	Project Completion		Unknown
Passed through St. Bernard Parish Council - OEP FY 06 Urban Areas Security Initiative (UASI) - Microwave Link	97.067	(M)	Unknown	Project Completion		Unknown
Passed through Louisiana Military Department - Adjutant General's Office Buffer Zone Protection Plan Program (BZZP) - 2007	97.078	(M)	2007-BZ-T7-0025	1-Jul-07	1-Nov-10	130,460
Buffer Zone Protection Plan Program (BZZP) - 2008	97.078	(M)	2008-BZ-T8-0040	31-Mar-10	31-Aug-11	242,500
Passed through Louisiana Department of Homeland Security Emergency Assistance (Hurricane IVAN 1548)	97.036		1548-DR-LA	Project Completion		\$ 222,754
Emergency Assistance (Hurricane KATRINA LA 1603)	97.036		1603-DR-LA	Project Completion		11,385,866
Emergency Assistance (Hurricane KATRINA LA 1603) - Alternate Project	97.036		1603-DR-LA	Project Completion		196,466
Emergency Assistance (Hurricane GUSTAV LA 1786)	97.036		1786-DR-LA	Project Completion		6,186,787
Emergency Assistance (Hurricane IKE LA 1792)	97.036		1792-DR-LA	Project Completion		621,713
Hazard Mitigation Program FY11	97.039		1603-DR-LA-0005	28-Aug-07	30-Sep-10	4,622
Hazard Mitigation Program FY08 - Generator Program	97.039		1603-DR-LA-0079	9-May-08	30-Jun-10	290,000
FY 08 Homeland Security Grant Program (SHSP)	97.067	(M)	2008-GE-T8-0013	1-Sep-08	15-Jul-11	237,530
FY 08 Homeland Security Grant Program (SHSP)	97.067	(M)	2008-GE-T8-0013	1-Sep-08	15-Dec-11	159,154
FY 08 Homeland Security Grant Program (UASI)	97.067	(M)	2008-GE-T8-0013	1-Sep-08	15-Dec-11	55,000
FY 08 Homeland Security Grant Program (UASI)	97.067	(M)	2008-GE-T8-0013	1-Sep-08	15-Dec-11	200,000
FY 09 Homeland Security Grant Program (UASI)	97.067	(M)	2009-SS-T9-0059	1-Oct-09	15-Dec-11	227,381
TOTAL - DEPARTMENT OF HOMELAND SECURITY						
TOTAL - PASS THROUGH AWARDS						
TOTAL FEDERAL AWARDS						

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2010	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2011	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
5,838	61,974	-	8,600	64,736	64,736	-	64,736
-	-	-	20,102	20,102	20,102	-	20,102
16,293	26,703	-	-	10,410	10,410	-	10,410
-	78,739	-	2,764	81,503	81,503	-	81,503
-	-	-	74,987	74,987	74,987	-	74,987
64,006	318,482	-	163,734	418,210	418,210	-	418,210
64,006	701,942	-	163,734	801,670	801,670	-	801,670
13,422	26,505	-	-	13,083	13,083	-	13,083
30,601	50,726	-	-	20,125	20,125	-	20,125
-	6,814	-	-	6,814	6,814	-	6,814
-	87,439	-	80,306	167,745	167,745	-	167,745
44,023	171,484	-	80,306	207,767	207,767	-	207,767
-	511,950	-	111,171	623,121	623,121	-	623,121
1,347,739	1,822,471	-	-	474,732	474,732	-	474,732
-	9,875	-	-	9,875	9,875	-	9,875
-	7,000	-	70,875	77,875	77,875	-	77,875
1,347,739	2,351,296	-	182,046	1,185,603	1,185,603	-	1,185,603
30,719	146,860	-	-	116,141	116,141	-	116,141
30,719	146,850	-	-	116,141	116,141	-	116,141
37,632	37,632	-	-	-	-	-	-
100,935	242,500	-	-	141,565	141,565	-	141,565
138,567	280,132	-	-	141,565	141,565	-	141,565
-	-	-	-	-	-	-	-
169,235	-	-	362,355	193,120	193,120	-	193,120
-	-	-	55,252	55,252	55,252	-	55,252
538,739	46,530	-	492,209	-	-	-	-
142,471	93,991	-	48,480	-	-	-	-
-	4,622	-	-	4,622	4,622	-	4,622
184,591	110,467	-	59,250	(14,874)	(14,874)	-	(14,874)
471	471	-	-	-	-	-	-
-	-	-	159,154	159,154	159,154	-	159,154
-	-	-	55,000	55,000	55,000	-	55,000
-	-	-	160,427	160,427	160,427	-	160,427
-	-	-	193,848	193,848	193,848	-	193,848
1,035,507	256,081	-	1,585,975	806,549	806,549	-	806,549
2,552,532	3,034,369	-	1,768,021	2,249,858	2,249,858	-	2,249,858
2,660,561	3,907,795	-	2,012,061	3,259,295	3,259,295	-	3,259,295
4,056,037	9,572,064	45,516	3,277,051	8,838,594	8,793,078	45,516	8,838,594

JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
For The Year Ended June 30, 2011

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
STATE AWARDS					
JEFFERSON PARISH COMMUNITY JUSTICE AGENCY					
Gretna Task Force 09/10	N/A	Gretna Task Force 09/10	17-Jul-09	16-Jul-10	110,000
Gretna Task Force 10/11	N/A	Gretna Task Force 10/11	17-Jul-10	16-Jun-11	100,000
Total					

TOTAL STATE AND LOCAL AWARDS

GRAND TOTAL

NOTES TO SCHEDULE:

- A) This schedule was prepared on the accrual basis of accounting. All activity between July 1, 2010 and June 30, 2011 is reflected in the schedule.
- B) In the wake of Hurricanes Katrina and Rita, the Office of Homeland Security made Community Disaster Loans available to local governments. These loans were designed to provide operating funds in the wake of the storms. The Sheriff was approved for \$22,602,120, however, only \$6,000,000 was actually drawn down against these loans. An extension on the repayment of the loans was approved during FYE 6/30/11 and the loans are now due and payable no later than December 19, 2015. The loans continue to accrue interest at the rate of 2.69% per year. The amount due through June 30, 2011 (including accrued interest) is \$6,875,068. This amount is reflected in the long-term liabilities of the Sheriff's Office.
- (1) Amount includes matching share.
- (2) Grant called for 75% federal share, 10-15% state share, and 10-15% local share.
- (3) Award represents the funds to be paid JPSO under a Cooperative Agreement with the State.
- (4) The Parish of Jefferson is the grantee, while the JPSO is one of several agencies providing direct and in-kind services.

(M) - Represents a "Major" grant under OMB Circular A-133

RECONCILIATION TO GENERAL LEDGER

Total grant revenues per above:

PY Accrual (Deferral)	(4,062,695)
Grant Assistance Received	9,676,462
CY Accrual (Deferral)	3,287,667
Net Grant Revenues Recognized Per the Schedule	8,901,434

Revenues per General Ledger:

1-1-01-41110-0-00-00000 Federal Grants	327,396	TB01	General Fund
1-1-01-41120-0-00-00000 Federal Grants - Pass Through	1,063,797	TB01	General Fund
1-1-13-45110-0-00-00000 Drug Enforcement Fund	922,832	TB13	Drug Enforcement Fund
1-1-22-41120-0-00-00000 Region One O & M	77,875	TB22	Region One O&M Fund
1-1-20-41120-0-00-40023 Multi-Jurisdictional Task Force Grant	64,736	TB20	Multi-Jurisdictional Task Force Fund
1-1-20-41120-0-00-40024 Multi-Jurisdictional Task Force Grant	20,102	TB20	Multi-Jurisdictional Task Force Fund
1-1-23-41110-0-00-41230 DNA Backlog & Capacity	10,410	TB23	Federal Grant Fund
1-1-23-41110-0-00-41240 DNA Backlog & Capacity	81,303	TB23	Federal Grant Fund
1-1-23-41110-0-00-41250 DNA Backlog & Capacity	74,987	TB23	Federal Grant Fund
1-1-23-41110-0-00-xxxxx TSA GRANTS	150,500	TB23	Federal Grant Fund
1-1-23-41110-0-00-41100 COPS	-	TB23	Federal Grant Fund
1-1-23-41110-0-00-xxxxx HIDTA	3,390,914	TB23	Federal Grant Fund
1-1-23-41110-0-00-xxxxx BZZP	141,365	TB23	Federal Grant Fund
1-1-23-41110-0-00-xxxxx HOMELAND SECURITY (SHSP)(UASI) & (GOSHEP):		TB23	Federal Grant Fund
41110-0-00-46110	55,252	TB23	Federal Grant Fund
41110-0-00-46070	193,848	TB23	Federal Grant Fund
41110-0-00-46080	55,000	TB23	Federal Grant Fund
41110-0-00-46060	159,154	TB23	Federal Grant Fund
41110-0-00-46050	(14,874)	TB23	Federal Grant Fund
1-1-40-41120-0-00-47123 Fed Grants - OHS - UASI	9,875	TB 40	Communications Reserve Fund
1-1-40-41120-0-00-47111 FED GRANT - SHSP 08 - UASI 09	623,121	TB 40	Communications Reserve Fund
1-1-40-41120-0-00-47115-Microwave Links	116,141	TB40	Communications Reserve Fund
1-1-40-41120-0-00-47117- NO East Tower	474,732	TB40	Communications Reserve Fund
1-1-46-41120-0-00-xxxx Homeland Security UASI 08	160,427	TB46	Buildings and Improvement Fund
1-1-87-41110-0-00-44100 Justice Assistance Grants - 2008	-	TB87	Local Law Enforcement Block Grant Fund
1-1-87-41110-0-00-44200 Recovery Justice Assistance Grants	287,521	TB87	Local Law Enforcement Block Grant Fund
1-1-87-41110-0-00-44300-Justice Assistance Grants- 2009	192,419	TB87	Local Law Enforcement Block Grant Fund
1-1-87-41110-0-00-44300-Justice Assistance Grants- 2010	262,203	TB87	Local Law Enforcement Block Grant Fund
Total Revenues Per General Ledger	8,901,435		
Difference	(1)		

ACCRUED/ (DEFERRED) REVENUE June 30, 2010	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2011	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
6,658	15,014	-	-	8,356	8,356	-	8,356
-	89,384	-	10,616	100,000	100,000	-	100,000
6,658	104,398	-	10,616	108,356	108,356	-	108,356
6,658	104,398	-	10,616	108,356	108,356	-	108,356
4,062,695	9,676,442	45,516	3,287,667	8,946,950	8,901,434	45,516	8,946,950
PY							

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STATE OF LOUISIANA, PARISH OF JEFFERSON

AFFIDAVIT

**Newell Normand, Sheriff
and Ex-Officio Tax Collector of the Parish of Jefferson**

BEFORE ME, the undersigned authority, personally came and appeared, Newell Normand, the Sheriff and Ex-Officio Tax Collector of Jefferson Parish, State of Louisiana, who after being duly sworn, deposed and said:

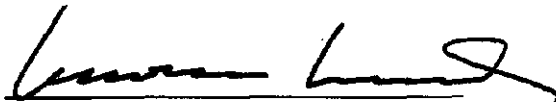
The following information is true and correct:

\$72,894,302 is the amount of cash on hand in the tax collector account on June 30, 2011;

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2010, by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected for the tax year 2010, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.



Signature – Newell Normand
Sheriff of Jefferson Parish

SWORN to and subscribed before me, Notary, this 22nd day of December, 2011, in my office in Harvey, Louisiana.



Signature

Tim Valenti (Notary Public)

TIMOTHY D. VALENTI
Notary ID No. 33755
LA Bar No. 21107

Parish of Jefferson, State of Louisiana
My Commission is issued for Life

JEFFERSON PARISH SHERIFF'S OFFICE

TAXROLL STATUS REPORT - 2010 TAX ROLL YEAR
AS OF JUNE 30, 2011

Tax Code	Taxing Body	Mills Levied	Original 2010 Tax Levy	Supplements	Reductions	Adjudicated Supplements	Collectible Tax Roll	Collections Made	Refunds	Refunds To Process	Net Collections	Amount To Be Collected	% of Collectible Tax Roll Not Yet Collected
01M	Parish - Kenner Only	1.380	\$ 314,463	\$ 2,248	\$ (2,698)	\$ (931)	\$ 313,082	\$ 308,053	\$ (933)	\$ (78)	\$ 307,042	\$ 6,040	1.93%
02M	Parish of Jefferson	0.690	3,834,809	16,053	(54,001)	(9,518)	3,787,343	3,715,117	(11,046)	(1,694)	3,702,378	84,965	2.24%
03M	Jefferson Library Maintenance	6.500	21,025,096	96,791	(279,783)	(53,601)	20,788,503	20,401,003	(50,861)	(8,754)	20,331,388	457,115	2.20%
04M	Jefferson Health Unit	1.650	5,337,157	24,570	(71,019)	(13,607)	5,277,101	5,178,749	(15,448)	(2,232)	5,161,069	116,032	2.20%
05M	Juvenile Detention Home	2.910	9,412,632	43,333	(125,253)	(23,998)	9,306,716	9,133,262	(27,246)	(3,837)	9,102,079	204,637	2.20%
06C	Coroner - Forensic Facility	1.000	3,234,562	14,891	(43,042)	(8,246)	3,198,185	3,138,559	(9,363)	(1,353)	3,127,843	70,322	2.20%
06M	Coroner - Office	0.560	1,811,355	8,339	(24,104)	(4,818)	1,790,972	1,757,593	(5,244)	(758)	1,751,591	39,381	2.20%
07M	Court & Judicial/Community Park	0.820	2,641,954	12,211	(35,210)	(6,701)	2,612,254	2,563,590	(7,641)	(1,110)	2,554,839	57,415	2.20%
09M	Jefferson Special Services District	2.070	5,252,429	7,879	(75,718)	(12,738)	5,171,852	5,075,287	(15,023)	(2,343)	5,057,921	113,931	2.20%
12M	Jefferson Transportation System	2.000	6,469,121	30,381	(86,663)	(16,492)	6,396,327	6,277,116	(18,725)	(2,707)	6,255,684	140,643	2.20%
13M	Jefferson Mobility Impaired Transportation	1.000	3,234,576	15,180	(43,332)	(8,246)	3,198,178	3,138,573	(9,363)	(1,354)	3,127,856	70,322	2.20%
14M	Ambulance Service Dist No. 2	10.150	338,592	1,325	(4,073)	1,450	337,294	335,543	(1,337)	(339)	333,867	3,427	1.02%
16M	Consolidated Garbage Dist No. 1	2.830	7,153,514	10,771	(102,941)	(17,414)	7,043,930	6,912,075	(20,538)	(3,203)	6,888,334	155,596	2.21%
21M	Jefferson Parish Sheriff	8.280	26,782,159	125,694	(358,786)	(68,277)	26,480,790	25,987,259	(77,523)	(11,207)	25,898,529	582,261	2.20%
23M	Consolidated Sewer District No. 1 (East & West)	3.660	9,319,543	13,931	(133,835)	(22,793)	9,178,646	9,005,366	(26,727)	(4,142)	8,974,497	202,349	2.20%
27M	Eastbank Consolidated Fire Protection District	17.840	27,000,063	20,626	(277,075)	(28,525)	26,715,089	26,338,806	(63,075)	(8,748)	26,268,983	446,106	1.67%
28M	Fire Protection District No. 3	13.770	2,028,540	1,169	(26,344)	(5,706)	1,997,859	1,969,099	(10,538)	(899)	1,957,662	39,937	2.00%
29M	Fire Protection District No. 5	16.580	2,866,931	6,397	(48,686)	(14,242)	2,810,400	2,743,737	(11,568)	(2,537)	2,729,632	80,768	2.87%
30M	Fire Protection District No. 9	17.480	583,109	2,282	(7,015)	2,498	580,874	577,858	(2,303)	(583)	574,972	5,902	1.02%
31M	Fire Protection District No. 6 - M	25.000	4,581,247	833	(66,792)	(19,605)	4,495,683	4,366,123	(7,788)	(1,497)	4,356,838	138,845	3.09%
32M	Fire Protection District No. 7 - M	25.000	3,998,779	1,827	(88,654)	(8,629)	3,903,323	3,847,880	(10,025)	(2,753)	3,835,102	68,221	1.75%
32B	Fire Protection District No. 7 - B	2.850	455,861	208	(10,107)	(984)	444,978	438,658	(1,143)	(314)	437,201	7,777	1.75%
33M	Fire Protection District No. 8 - M	15.150	4,825,941	29,254	(109,611)	(28,876)	4,716,708	4,590,170	(21,660)	(5,133)	4,563,377	153,331	3.25%
33C	Fire Protection District No. 8 - C	3.790	1,207,282	7,318	(27,421)	(7,224)	1,179,955	1,148,300	(5,419)	(1,284)	1,141,597	38,358	3.25%
34C	Consolidated Water District No. 1 - C	3.320	10,152,186	23,487	(136,246)	(25,441)	10,013,946	9,832,215	(29,383)	(4,154)	9,798,678	215,268	2.15%
34M	Consolidated Water District No. 1 - M	0.300	917,364	2,120	(12,311)	(2,299)	904,874	888,453	(2,655)	(375)	885,423	19,451	2.15%
41M	Consolidated Recreation and Playground District	8.260	20,874,317	31,439	(301,191)	(50,827)	20,553,738	20,168,897	(59,946)	(9,359)	20,099,592	454,146	2.21%
42B	Playground District No. 2 - Sub Dist No. 1	2.700	860,368	5,214	(19,535)	(5,146)	840,901	818,349	(3,880)	(915)	813,574	27,327	3.25%
64B	Consolidated Drainage District No. 2 (SELA)	3.610	11,515,348	53,285	(153,200)	(30,284)	11,385,149	11,171,397	(33,324)	(4,770)	11,133,303	251,846	2.21%
64M	Consolidated Drainage District No. 2 - M	4.900	15,630,250	72,326	(207,944)	(41,106)	15,453,526	15,163,392	(46,231)	(8,475)	15,111,686	341,840	2.21%
69M	Community Center and Playground Dist No. 16	8.740	291,555	1,141	(3,508)	1,249	290,437	288,930	(1,151)	(292)	287,487	2,950	1.02%
73M	Jefferson Levee District (Eastbank)	4.010	8,711,101	18,058	(67,880)	(13,830)	8,627,449	8,502,924	(23,454)	(2,253)	8,477,217	150,232	1.74%
74M	Grand Isle Levee District	4.850	161,791	633	(1,946)	693	161,171	160,334	(639)	(162)	159,533	1,638	1.02%
75C	Jefferson Parish School Board - C	2.910	9,412,578	44,175	(126,095)	(23,998)	9,306,662	9,133,213	(27,245)	(3,942)	9,102,026	204,636	2.20%
75M	Jefferson Parish School Board - M	7.000	22,641,940	108,263	(303,321)	(57,722)	22,387,160	21,969,929	(65,539)	(9,483)	21,894,907	492,253	2.20%
75M	Jefferson Parish School Board - M	4.000	12,938,252	60,722	(173,326)	(32,984)	12,792,664	12,554,245	(37,451)	(5,419)	12,511,375	281,289	2.20%
75J	Jefferson Parish School Board - J	9.000	29,111,066	136,623	(389,984)	(74,214)	28,783,491	28,247,052	(84,264)	(12,192)	28,150,596	632,895	2.20%
77M	Grand Isle Port Commission	5.000	171,411	653	(2,515)	715	170,264	169,239	(659)	(167)	168,413	1,851	1.09%
79M	West Jefferson Levee District	5.030	5,155,160	51,594	(104,187)	(24,849)	5,077,718	4,935,088	(17,012)	(3,820)	4,914,256	163,462	3.22%
80M	Consolidated Road Lighting District	2.890	7,306,466	11,000	(105,336)	(17,784)	7,194,346	7,060,120	(20,973)	(3,274)	7,035,873	158,473	2.20%
91M	Jefferson Road Lighting District No. 7	5.080	169,462	663	(2,039)	726	168,812	167,936	(669)	(169)	167,098	1,714	1.02%
92M	Fire Protection District No. 4	15.000	683,053	2,127	(41,002)	(4,797)	639,381	580,702	(2,423)	(413)	577,866	61,515	9.62%
		279.560	\$ 310,413,363	\$ 1,114,994	\$ (4,273,729)	\$ (778,917)	\$ 308,475,711	\$ 300,760,191	\$ (696,414)	\$ (134,583)	\$ 299,729,184	\$ 6,746,527	2.20%

Note: This schedule includes only the activity related to the 2010 tax roll (i.e., the current year tax roll). Activity related to prior years' tax rolls is not presented

JEFFERSON PARISH SHERIFF'S OFFICE

TAXROLL STATUS REPORT - 2010 TAX ROLL YEAR
AS OF JUNE 30, 2011

JEFFERSON PARISH SHERIFF'S OFFICE

TAXROLL STATUS REPORT - 2010 TAX ROLL YEAR
AS OF JUNE 30, 2011

Per the above schedule, approximately 2.20 percent of the total tax levy has yet to be collected. Reasons for not collecting total roll include:

- > Adjudications
- > Bankruptcies
- > NSF payments
- > Dual assessments
- > Assessments under review by the Louisiana Tax Commission
- > Insufficient notice on tax sale
- > Business closed
- > Pending court cases

The Sheriff continues to make collections on this tax roll as the above noted items are resolved.

RECONCILIATION OF TAXROLL STATUS REPORT TO DISTRIBUTION SUMMARY REPORT

Per Payroll Status Report (above)	\$ 300,760,191	\$ (896,414)	\$ (134,593)	\$ 299,729,184
Other Collections	(6,162)	-	-	(6,162)
Refunds Not Yet Processed	-	-	134,593	134,593
Refunds of Cost	-	(7,677)	-	(7,677)
Per Distribution Report	300,754,029	(904,091)	-	299,849,938
Collections of Costs, Fees, etc.	700,639	-	-	700,639
Security Districts	454,799	-	-	661,662
Total Per Distribution Report	301,909,467	(904,091)	-	301,005,376
Interest on delinquent payments	661,662	-	-	661,662
Total Collections	302,571,129	(904,091)	-	301,667,038
Other Collections	6,162	-	-	6,162
State Revenue Sharing	8,772,068	-	-	8,772,068
Total Distributed to Date	\$ 311,349,359	\$ (904,091)	\$ -	\$ 310,445,268

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STATISTICAL SECTION



STATISTICAL SECTION NARRATIVE

This part of the Sheriff's Comprehensive Annual Financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Sheriff's overall financial health.

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Financial Trends

These schedules contain trend information to help the reader understand how the Sheriff's financial performance and well being have changed over time

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JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 1

NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	(1) 2002	2003	2004	2005	2006	2007	2008	(2) 2009	(2) 2010	2011
Governmental Activities										
Invested in capital assets, net of related debt	\$ -	\$ 30,877,542	\$ 27,235,761	\$ 25,656,217	\$ 27,413,289	\$ 51,433,193	\$ 63,101,126	\$ 27,604,981	\$ 36,309,560	\$ 40,824,480
Restricted										
Debt Service	-	-	-	-	-	-	-	46,516	918	587
Construction	-	-	-	-	-	-	-	26,016,578	11,188,111	1,225,622
Claims and Judgments	-	2,314,650	2,319,088	1,038,569	5,426,417	5,426,417	5,358,718	1,445,267	4,557,006	4,220,604
Other	-	-	-	-	-	-	-	-	-	-
Unrestricted	-	36,810,388	40,977,582	54,369,523	73,432,696	73,338,385	68,294,907	65,710,797	62,324,878	66,348,132
Total Governmental Activities Net Assets	\$ -	\$ 70,002,580	\$ 70,532,431	\$ 81,064,309	\$ 106,272,402	\$ 130,197,995	\$ 136,754,751	\$ 120,824,139	\$ 114,380,473	\$ 112,619,425

NOTES:

- (1) - The Sheriff began to report accrual information when it implemented GASB Statement No. 34 in fiscal year ended June 30, 2003.
(2) - Amounts have been restated to include the amounts restricted for construction that were previously reported as unrestricted.
These funds were provided by the LED Limited Tax Revenue Bonds, Series 2008 and are restricted for construction projects.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 2

CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	(1) 2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses										
Governmental Activities:										
Public Safety										
Executive	\$ -	\$ 2,998,066	\$ 3,231,278	\$ 3,044,251	\$ 3,057,836	\$ 2,906,242	\$ 1,130,423	\$ 1,153,937	\$ 1,005,405	\$ 1,035,717
Civil and Support Services	-	-	-	-	-	-	9,975,642	11,178,047	14,720,136	16,350,210
Finance and Administrative	-	21,104,992	17,616,573	14,785,682	18,319,826	25,557,179	14,018,723	21,453,975	18,394,493	14,122,461
Fleet	-	10,281,650	10,474,533	11,570,554	10,658,559	11,894,709	13,138,125	15,706,975	11,737,429	13,907,332
Revenue and Taxation	-	2,563,001	2,692,892	2,800,836	2,547,156	3,046,161	3,171,814	3,760,924	3,336,852	3,535,963
Operations	-	20,707,387	20,536,681	14,313,669	16,640,961	19,436,243	21,561,953	24,415,687	20,879,408	21,323,000
Special Operations	-	-	-	5,148,136	5,342,657	7,137,937	6,991,711	7,787,714	7,856,018	8,491,219
Technical Services	-	7,549,673	7,556,630	7,580,025	8,467,927	9,399,177	10,804,668	12,536,782	12,540,770	11,164,826
Internal Management	-	1,375,348	1,587,758	1,616,044	1,754,030	2,544,867	2,486,687	3,131,837	2,626,990	2,100,305
Criminal Investigations	-	10,025,264	8,378,058	7,484,169	7,678,012	8,282,396	10,258,268	10,961,779	10,625,771	10,868,039
Special Investigations	-	5,949,546	8,368,793	6,774,009	5,540,266	5,231,731	7,431,999	9,085,906	9,223,796	8,266,818
Narcotics	-	-	-	2,046,574	2,444,922	2,353,233	2,838,383	3,444,346	3,324,151	5,026,303
Corrections	-	16,163,447	16,345,016	17,006,662	14,297,314	16,605,941	18,763,397	20,621,884	20,334,590	21,025,512
Non-departmental	-	136,161	56,518	314,512	263,108	173,562	76,553	29,811	-	-
Interest on Long-term Debt	-	-	-	-	68,098	161,400	161,511	905,520	1,418,625	1,383,364
Total Governmental Activities Expenses	-	98,854,535	96,844,730	94,485,123	97,080,672	114,730,778	122,809,857	146,175,124	138,024,434	138,601,069
Total Primary Government Expenses	\$ -	\$ 98,854,535	\$ 96,844,730	\$ 94,485,123	\$ 97,080,672	\$ 114,730,778	\$ 122,809,857	\$ 146,175,124	\$ 138,024,434	\$ 138,601,069
Program Revenues (See Table 3)										
Governmental Activities:										
Charges for Services										
Executive	\$ -	\$ 241,099	\$ 195,247	\$ 124,090	\$ 135,521	\$ 138,692	\$ 125,502	\$ 128,793	\$ 125,802	\$ 182,488
Civil and Support Services	-	-	-	-	-	-	6,866,365	7,390,444	8,157,530	7,884,073
Finance and Administrative	-	8,079,296	7,774,620	7,726,448	6,426,993	8,510,094	1,997,725	2,215,040	2,621,181	2,574,831
Fleet	-	610,757	611,860	600,550	698,656	768,155	813,960	849,415	1,197,979	1,204,649
Revenue and Taxation	-	74,780	73,781	72,141	78,906	90,389	96,999	93,109	97,192	95,814
Operations	-	-	12,533	2,926	38,986	57,707	71,006	74,912	77,766	75,087
Special Operations	-	-	-	-	47,771	88,561	93,606	91,547	99,642	188,073
Technical Services	-	720,000	720,000	720,000	721,040	721,383	309,334	1,373,429	2,023,546	2,026,208
Internal Management	-	-	-	-	-	-	50	198	246	-
Criminal Investigations	-	422,142	499,445	508,907	538,082	715,051	955,802	1,050,559	1,102,485	1,005,459
Special Investigations	-	-	-	-	-	148	6,311	9,284	8,570	402,674
Narcotics	-	-	-	-	1,663	3,113	6,564	6,836	7,930	2,890
Corrections	-	3,204,756	3,182,035	3,178,286	1,697,908	2,822,440	3,010,063	3,212,454	3,114,325	2,993,485
Non-departmental	-	-	-	-	-	-	-	-	-	-
Total Charges for Services	-	13,352,830	13,069,521	12,933,348	10,385,526	13,915,733	14,353,287	16,496,020	18,634,194	18,635,731
Operating Grants and Contributions	-	11,491,730	8,188,691	7,942,612	14,903,271	7,837,956	10,127,283	17,006,462	12,806,193	13,128,709
Capital Grants and Contributions	-	772,823	422,510	241,327	5,555,366	17,902,798	8,306,693	2,746,678	5,791,591	2,624,790
Total Governmental Activities Program Revenues	\$ -	\$ 25,617,383	\$ 21,680,722	\$ 21,117,287	\$ 30,844,163	\$ 39,656,487	\$ 32,787,263	\$ 36,249,160	\$ 37,231,978	\$ 34,389,230
Net (Expense) Revenue										
Governmental Activities	\$ -	\$ (73,237,152)	\$ (75,164,008)	\$ (73,367,836)	\$ (66,236,509)	\$ (75,074,291)	\$ (90,022,594)	\$ (109,925,964)	\$ (100,792,456)	\$ (104,211,839)
Total Primary Government Net (Expense) Revenue	\$ -	\$ (73,237,152)	\$ (75,164,008)	\$ (73,367,836)	\$ (66,236,509)	\$ (75,074,291)	\$ (90,022,594)	\$ (109,925,964)	\$ (100,792,456)	\$ (104,211,839)

	(1) 2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental Activities:										
Taxes										
Property Taxes	\$ -	\$ 16,235,774	\$ 16,856,235	\$ 19,513,833	\$ 17,816,131	\$ 19,163,677	\$ 20,966,922	\$ 25,053,478	\$ 26,588,133	\$ 26,514,809
Sales Taxes	-	17,486,351	17,911,129	18,635,944	23,389,727	23,789,791	22,543,976	20,500,967	18,963,942	21,008,979
Intergovernmental										
State Revenue Sharing	-	1,263,746	1,267,105	1,267,878	1,271,072	1,272,169	1,336,124	1,328,749	1,311,187	1,310,917
Video Poker Allocations	-	1,681,460	1,733,960	1,780,608	2,466,059	2,372,494	2,234,447	1,978,584	1,795,230	1,847,360
Commissions										
Commissions on Tax Collections	-	34,603,908	36,016,964	37,644,850	41,109,203	44,725,041	44,340,729	41,948,925	40,979,299	43,598,557
Charges for Services										
Court Attendance	-	275,434	243,814	238,714	204,000	211,208	230,520	231,472	245,786	248,982
Unrestricted Interest	-	779,600	488,031	1,127,537	2,830,885	4,430,091	3,337,913	1,708,828	471,844	141,301
Miscellaneous										
Gain (Loss) on Disposal of Capital Assets	-	199,856	422,138	392,855	456,954	146,957	(49,739)	156,927	360,898	733,042
Subrogations	-	368,028	480,889	472,878	501,968	432,967	414,309	604,868	509,566	513,692
Other	-	242,706	273,594	393,921	748,603	802,645	1,020,691	482,554	3,122,905	6,533,152
Total Governmental Activities General Revenues	-	73,136,863	75,693,859	81,469,018	90,794,602	97,347,040	96,375,892	93,995,352	94,348,790	102,450,791
Total Primary Government General Revenues	\$ -	\$ 73,136,863	\$ 75,693,859	\$ 81,469,018	\$ 90,794,602	\$ 97,347,040	\$ 96,375,892	\$ 93,995,352	\$ 94,348,790	\$ 102,450,791
Extraordinary Items										
Claims and Judgments	\$ -	\$ -	\$ -	\$ 2,430,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Proceeds (Net)	-	-	-	-	650,000	1,652,844	203,458	-	-	-
Total Extraordinary Items	\$ -	\$ -	\$ -	\$ 2,430,696	\$ 650,000	\$ 1,652,844	\$ 203,458	\$ -	\$ -	\$ -
Changes in Net Assets										
Governmental Activities	\$ -	\$ (100,289)	\$ 529,851	\$ 10,531,878	\$ 25,208,093	\$ 23,925,593	\$ 6,556,756	\$ (15,930,612)	\$ (6,443,666)	\$ (1,761,048)
Total Primary Government	\$ -	\$ (100,289)	\$ 529,851	\$ 10,531,878	\$ 25,208,093	\$ 23,925,593	\$ 6,556,756	\$ (15,930,612)	\$ (6,443,666)	\$ (1,761,048)

NOTES:

(1) - The Sheriff began to report accrual information when it implemented GASB Statement No. 34 in fiscal year ended June 30, 2003.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 3

PROGRAM REVENUES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	(1) 2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Function/Program										
Governmental Activities:										
Public Safety										
Executive	\$ -	\$ 456,359	\$ 531,409	\$ 398,655	\$ 363,377	\$ 370,338	\$ 153,926	\$ 154,296	\$ 155,847	\$ 212,501
Civil and Support Services	-	-	-	-	-	-	7,210,035	7,782,550	8,622,501	8,324,862
Finance and Administrative	-	10,521,019	9,026,503	8,621,301	12,961,867	26,877,556	10,557,233	5,664,137	8,925,246	5,755,459
Fleet	-	646,718	641,559	624,020	724,173	786,334	837,648	869,818	1,222,015	1,228,612
Revenue and Taxation	-	132,285	121,462	112,618	118,886	122,770	136,912	131,101	139,254	127,291
Operations	-	1,636,370	1,630,952	1,599,833	8,371,824	1,185,769	1,605,018	7,220,126	1,828,751	1,832,723
Special Operations	-	-	-	452,293	508,371	375,792	443,536	578,603	714,633	1,247,000
Technical Services	-	1,471,375	1,434,726	1,030,892	1,356,846	1,315,149	1,089,000	2,317,812	3,510,662	2,920,883
Internal Management	-	76,218	73,729	91,441	57,026	641,281	908,263	282,133	454,840	266,986
Criminal Investigations	-	1,386,918	1,284,588	1,266,566	1,187,470	1,160,818	1,553,500	1,703,844	1,888,863	1,821,053
Special Investigations	-	5,546,506	3,184,776	219,249	173,834	205,976	281,612	479,950	796,795	1,120,497
Narcotics	-	-	-	2,947,993	2,839,504	3,370,259	4,358,100	5,183,226	4,999,238	5,561,709
Corrections	-	3,743,615	3,751,018	3,752,426	2,180,985	3,244,445	3,652,480	3,881,564	3,973,333	3,969,654
Non-departmental	-	-	-	-	-	-	-	-	-	-
Interest on Long-term Debt	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	-	25,617,383	21,680,722	21,117,287	30,844,163	39,656,487	32,787,263	36,249,160	37,231,978	34,389,230
Total Primary Government Program Revenues	\$ -	\$ 25,617,383	\$ 21,680,722	\$ 21,117,287	\$ 30,844,163	\$ 39,656,487	\$ 32,787,263	\$ 36,249,160	\$ 37,231,978	\$ 34,389,230

NOTES:

(1) - The Sheriff began to report accrual information when it implemented GASB Statement No. 34 in fiscal year ended June 30, 2003.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 4

FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	13,718,248	13,325,408	26,811,253	22,896,674	20,171,872
Assigned	2,000,000	2,000,000	2,000,000	5,000,000	6,000,000	6,000,000	9,749,075	6,555,877	8,020,350	9,572,835
Unassigned	33,962,927	33,767,280	38,749,344	39,302,153	57,304,539	27,428,614	21,186,128	24,777,597	27,888,459	37,449,851
Total General Fund	\$ 35,962,927	\$ 35,767,280	\$ 40,749,344	\$ 44,302,153	\$ 63,304,539	\$ 47,146,862	\$ 44,260,611	\$ 58,144,727	\$ 58,805,483	\$ 67,194,558
Major Funds										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	25,405,125	11,188,110	1,225,622
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	2,917	48,966	43,865	40,467	13,348,571	31,196,945	29,210,521	13,676,062	12,081,421	10,470,168
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Major Funds	\$ 2,917	\$ 48,966	\$ 43,865	\$ 40,467	\$ 13,348,571	\$ 31,196,945	\$ 29,210,521	\$ 39,081,187	\$ 23,269,531	\$ 11,695,790
Other Governmental Funds										
Non-spendable	\$ 36,904	\$ 45,801	\$ 32,811	\$ 32,987	\$ 42,938	\$ 29,540	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	46,516	918	587
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	6,951,289	7,047,473	5,644,456	11,189,624	3,985,549	2,172,059	2,679,551	4,044,767	4,063,966	5,639,521
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Other Governmental Funds	\$ 6,988,193	\$ 7,093,274	\$ 5,677,267	\$ 11,222,611	\$ 4,028,487	\$ 2,201,599	\$ 2,679,551	\$ 4,091,283	\$ 4,064,884	\$ 5,640,108
Total All Funds	\$ 42,954,037	\$ 42,909,520	\$ 46,470,476	\$ 55,565,231	\$ 80,681,597	\$ 80,545,406	\$ 76,150,683	\$ 101,317,197	\$ 86,139,898	\$ 84,530,456

NOTE: JPSO implemented GASB Statement No. 54 in FY 2011 and restated the fund balances from the prior years into the current categories and format.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 5

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
REVENUES										
Taxes (See Table 6)	\$ 32,975,066	\$ 33,722,125	\$ 34,767,364	\$ 38,149,777	\$ 41,205,858	\$ 42,953,468	\$ 43,510,898	\$ 45,554,445	\$ 45,552,075	\$ 47,523,788
Intergovernmental	15,413,246	16,455,265	15,616,210	15,200,362	27,878,586	33,658,594	26,478,115	29,783,090	29,081,150	25,094,636
Service charges, fees, and commissions	40,457,207	41,511,395	42,673,030	44,214,300	45,221,422	51,041,409	50,678,775	47,989,670	47,374,819	50,188,237
Fines and forfeitures	276,802	3,151,561	241,188	247,459	321,201	434,610	574,359	462,931	885,041	1,599,650
Interest	1,038,686	640,840	419,835	877,224	2,337,253	3,739,242	2,773,328	1,512,764	445,798	110,529
Miscellaneous	2,330,740	2,009,736	2,410,825	2,535,753	2,850,084	3,014,156	2,932,471	3,051,498	5,801,908	9,525,061
TOTAL REVENUES	92,491,747	97,490,922	96,148,452	101,224,875	119,814,404	134,841,479	126,947,946	128,354,398	129,140,791	134,041,901
EXPENDITURES										
Current										
Public Safety										
Executive	-	2,918,180	3,164,209	3,252,459	3,057,391	2,829,465	3,117,298	1,095,055	960,686	980,643
Civil and Support Services	-	-	-	-	-	-	9,792,740	10,813,817	13,601,713	14,837,693
Finance and Administrative	-	17,609,684	13,351,751	13,261,289	19,395,420	18,271,286	9,114,324	10,905,541	8,259,327	7,584,634
Fleet	-	8,859,798	9,896,949	10,814,967	10,623,125	13,694,415	13,846,204	12,687,078	12,362,472	12,133,480
Revenue & Taxation	-	2,483,367	2,628,890	2,798,331	2,504,962	2,967,536	3,060,503	3,300,691	3,229,992	3,370,695
Operations	-	20,475,665	20,054,143	14,467,986	16,444,169	18,753,685	20,812,154	23,386,008	20,106,779	19,969,583
Special Operations	-	-	-	5,423,944	6,254,115	10,033,669	7,083,022	6,246,304	6,385,363	6,883,766
Technical Services	-	7,224,608	7,298,504	7,582,833	8,338,882	9,170,784	10,470,537	12,026,263	11,944,312	9,883,680
Internal Management	-	1,284,606	1,413,110	1,584,203	1,459,875	2,942,454	2,399,118	2,571,689	2,104,175	1,683,980
Criminal Investigations	-	9,813,278	8,221,418	7,886,491	7,567,783	8,122,429	9,436,100	10,414,040	10,229,839	10,279,642
Special Investigations	-	7,568,065	9,186,586	6,821,017	5,502,517	5,149,924	7,300,286	9,059,056	9,629,257	8,928,906
Narcotics	-	-	-	3,357,760	2,860,135	2,889,646	3,642,194	4,217,393	4,130,344	4,182,644
Corrections	-	15,767,854	15,947,352	16,753,917	14,079,462	16,081,907	18,167,181	19,632,664	19,707,731	19,950,036
Non-departmental	-	136,161	56,518	314,512	263,108	173,562	76,553	29,811	-	-
Total Public Safety	89,787,044	94,141,266	91,219,430	94,319,709	98,350,946	111,080,762	116,318,214	126,685,412	122,641,990	120,669,371
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	930,000	975,000
Interest	-	-	-	-	-	-	-	744,231	1,257,225	1,221,964
Capital outlay	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Finance and Administrative	-	3,394,173	1,368,066	241,107	597,092	25,549,752	15,227,913	5,984,816	4,089,617	1,496,892
Civil and Support Services	-	-	-	-	-	-	-	-	15,399,258	11,288,116
TOTAL EXPENDITURES	89,787,044	97,535,439	92,587,496	94,560,816	98,948,038	136,630,514	131,546,127	133,414,459	144,318,090	135,651,343
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,704,703	(44,517)	3,560,956	6,664,059	20,866,366	(1,789,035)	(4,598,181)	(5,060,061)	(15,177,299)	(1,609,442)
OTHER FINANCING SOURCES (USES)										
Transfers in	1,448,516	2,223,916	1,181,950	7,441,798	6,786,388	38,440,849	5,740,057	22,019,923	7,162,744	3,335,163
Transfers out	(1,448,516)	(2,223,916)	(1,181,950)	(7,441,798)	(9,786,388)	(38,440,849)	(5,740,057)	(21,565,482)	(7,162,744)	(3,335,163)
Proceeds from Sales of Bonds	-	-	-	-	-	-	-	30,004,604	-	-
Bond Issue Costs	-	-	-	-	-	-	-	(232,470)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	(3,000,000)	-	-	30,226,575	-	-
EXTRAORDINARY ITEMS										
Proceeds from disaster loans	-	-	-	-	6,000,000	-	-	-	-	-
Claims and judgments	-	-	-	2,430,696	-	-	-	-	-	-
Insurance Proceeds	-	-	-	-	1,250,000	1,652,844	203,458	-	-	-
NET CHANGE IN FUND BALANCES	2,704,703	(44,517)	3,560,956	9,094,755	25,116,366	(136,191)	(4,394,723)	25,166,514	(15,177,299)	(1,609,442)
FUND BALANCES										
Beginning of year	40,249,334	42,954,037	42,909,520	46,470,476	55,565,231	80,681,597	80,545,406	76,150,683	101,317,197	86,139,898
End of year	\$ 42,954,037	\$ 42,909,520	\$ 46,470,476	\$ 55,565,231	\$ 80,681,597	\$ 80,545,406	\$ 76,150,683	\$ 101,317,197	\$ 86,139,898	\$ 84,530,456
Debt Service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.59%	1.78%	1.82%

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 6

TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
TAX REVENUES BY SOURCE										
Taxes										
Ad valorem taxes	\$ 15,577,419	\$ 16,235,774	\$ 16,856,235	\$ 19,513,833	\$ 17,816,131	\$ 19,163,677	\$ 20,966,922	\$ 25,053,478	\$ 26,588,133	\$ 26,514,809
Sales and use taxes	17,397,647	17,486,351	17,911,129	18,635,944	23,389,727	23,789,791	22,543,976	20,500,967	18,963,942	21,008,979
Total Tax Revenues	\$ 32,975,066	\$ 33,722,125	\$ 34,767,364	\$ 38,149,777	\$ 41,205,858	\$ 42,953,468	\$ 43,510,898	\$ 45,554,445	\$ 45,552,075	\$ 47,523,788

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 7

ASSESSED VALUE OF TAXABLE PROPERTY (1)
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

(UNAUDITED)

Fiscal Year	Tax Roll	Real Estate (1)	Industrial and Commercial (1)	Public Service Corporations (1)	Total Assessments	Homestead Exempt (2)	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value (3)	Taxable Assessed Value as a Percentage of Taxable Value
2002	2001	\$ 1,979,672	\$ 538,255	\$ 159,203	\$ 2,677,130	\$ 751,619	\$ 1,925,511	\$ 0.60	\$ 24,446,440	7.88%
2003	2002	2,035,771	561,606	156,713	2,754,090	757,470	1,996,620	0.60	25,146,503	7.94%
2004	2003	2,098,649	590,911	158,803	2,848,363	761,203	2,087,160	0.61	25,984,583	8.03%
2005	2004 (R)	2,441,043	612,248	156,858	3,210,149	783,760	2,426,389	0.63	29,537,803	8.21%
2006	2005 (K)	2,251,198	620,084	159,173	3,030,455	743,121	2,287,334	0.62	27,707,027	8.26%
2007	2006 (K)	2,294,734	621,921	157,021	3,073,676	744,421	2,329,255	0.63	28,140,287	8.28%
2008	2007 (K)	2,503,865	683,225	152,940	3,340,030	739,285	2,600,745	0.64	30,613,083	8.50%
2009	2008 (R)	3,105,379	707,265	157,697	3,970,341	772,154	3,198,387	0.67	36,822,203	8.69%
2010	2009	3,145,523	704,120	165,048	4,014,691	766,827	3,247,864	0.67	37,249,683	8.72%
2011	2010	3,164,222	681,302	154,684	4,000,208	765,647	3,234,561	0.67	37,215,460	8.69%

Source: Jefferson Parish Assessor's Office

NOTES:

- (1) Per the constitution, all land and residential improvements are assessed at 10% of its fair market value and all other property at 15% of its fair market value.
- (2) Homestead exemption rate is \$7,500 of assessed value.
- (3) Includes tax-exempt property. Estimated Actual Taxable Value is calculated by dividing taxable assessed value by the percentages noted in Note (2). Tax rates are per \$1,000 of assessed value.
- (R)- Indicates a "reassessment" year.
- (K)- The tax rolls were reassessed in the aftermath of Hurricanes Katrina and Rita to allow for storm damage.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 8

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

(UNAUDITED)

<u>Fiscal Year</u>	<u>Tax Roll</u>	<u>Direct</u>	<u>Overlapping</u>			<u>Total</u>
		<u>Jefferson Parish Sheriff</u>	<u>Jefferson Parish</u>	<u>Jefferson Parish School Board</u>	<u>Other</u>	
2002	2001	0.60	1.42	0.89	0.11	3.02
2003	2002	0.60	1.42	1.01	0.11	3.14
2004	2003	0.61	1.43	1.68	0.11	3.83
2005	2004	0.63	1.32	1.73	0.12	3.80
2006	2005	0.62	1.57	1.73	0.12	4.04
2007	2006	0.63	1.29	1.74	0.12	3.78
2008	2007	0.64	1.33	1.78	0.12	3.87
2009	2008	0.67	1.35	1.85	0.13	3.99
2010	2009	0.67	1.43	1.85	0.13	4.08
2011	2010	0.67	1.43	1.85	0.13	4.08

Source: Jefferson Parish Budget & Research Department

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 9

PRINCIPAL TAXPAYERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011 AND JUNE 30, 2001 (NINE YEARS AGO)
(amounts expressed in thousands)

(UNAUDITED)

Taxpayer	Type of Business	2010 Tax Roll			2001 Tax Roll		
		Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation
Entergy Services, Inc.	Electric Utility	\$ 62,190	1	1.55%	\$ 55,779	1	2.08%
Bell South	Telephone Utility	31,899	2	0.80%	45,520	2	1.70%
Causeway Associates	Retail Shopping Mall	26,231	3	0.66%	-		0.00%
ATMOS Energy Louisiana (formerly Louisiana Gas)	Gas Utility	16,777	4	0.42%	13,203	5	0.49%
Northrup Grumman Ship Systems (formerly Avondale Shipyards)	Shipbuilding	15,574	5	0.39%	6,712	10	0.25%
Capital One Bank (formerly Hibernia National Bank)	Banking	15,316	6	0.38%	18,232	3	0.68%
JW Stone Oil Distributors, LLC	Oil & Gas Brokerage	14,006	7	0.35%	-		0.00%
Walmart Real Estate	Retail	12,888	8	0.32%	-		0.00%
Cytec Industries	Industrial	11,861	9	0.30%	-		0.00%
Cox Communications	Utility/Cable	11,552	10	0.29%	-		0.00%
Lakeside Shopping Center	Retail Shopping Mall	-		0.00%	14,030	4	0.52%
Whitney National Bank	Banking	-		0.00%	11,330	6	0.42%
Southwest Airlines	Airline	-		0.00%	9,569	7	0.36%
Bank One Management Corp	Banking	-		0.00%	7,152	8	0.27%
Cargill, Inc.	Industrial	-		0.00%	7,096	9	0.27%
TOTAL		\$ 218,294		5.48%	\$ 188,623		7.05%
Total Assessed Value (Table 7)		\$ 4,000,208			\$ 2,677,130		

Source: Jefferson Parish Assessor's Office

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 10

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	Tax Roll	Taxes Levied for the Fiscal Year	Collected Within The Fiscal Year of the Levy		Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Total Tax Levy	Current Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
			Current Tax Collections	Percent of Current Levy					
2001 (R)	2000	\$ 15,065,792	\$ 14,854,104	98.59%	\$ 140,447	\$ 14,994,551	99.53%	\$ 211,688	1.41%
2002	2001	15,637,979	15,444,598	98.76%	132,821	15,577,419	99.61%	193,381	1.24%
2003	2002	16,354,548	16,065,061	98.23%	170,713	16,235,774	99.27%	289,487	1.77%
2004	2003	17,008,278	16,724,813	98.33%	131,422	16,856,235	99.11%	283,465	1.67%
2005 (R)	2004	19,690,614	19,364,139	98.34%	149,694	19,513,833	99.10%	326,475	1.66%
2006 (K)	2005	18,531,220	17,654,415	95.27%	161,716	17,816,131	96.14%	876,805	4.73%
2007 (K)	2006	18,826,067	18,511,452	98.33%	652,225	19,163,677	101.79%	314,615	1.67%
2008 (K)	2007	21,006,581	20,597,977	98.05%	368,945	20,966,922	99.81%	408,604	1.95%
2009 (R)	2008	26,028,905	24,822,925	95.37%	230,553	25,053,478	96.25%	1,205,980	4.63%
2010	2009	26,375,370	25,732,573	97.56%	855,560	26,588,133	100.81%	642,797	2.44%
2011	2010	26,480,790	26,034,791	98.32%	480,018	26,514,809	100.13%	445,999	1.68%

Source: Jefferson Parish Sheriff's Bureau of Taxation

NOTES:

(R) Indicates a "reassessment" year

(K) The tax rolls were reassessed in the aftermath of Hurricanes Katrina and Rita to allow for storm damage.

The tax collection process was also delayed 90 days by order of the Governor's office.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE II

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

(UNAUDITED)

CATEGORY	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Agriculture, Forestry, Fishing and Hunting	\$ 367,680	\$ 257,590	\$ 300,900	\$ 372,890	\$ 431,290	\$ 489,980	\$ 679,430	\$ 1,434,570	\$ 202,990	\$ 198,020
Mining, Quarrying, and Oil and Gas Extraction	1,713,260	1,599,680	1,471,790	1,820,410	2,255,150	2,973,230	2,820,550	2,982,240	2,353,750	3,899,780
Utilities	402,130	534,020	493,950	463,620	481,910	592,160	572,950	550,410	547,380	562,170
Construction	426,540	433,700	459,270	476,800	696,160	761,340	723,520	753,700	767,380	856,410
Manufacturing	9,398,260	10,567,550	18,896,810	18,708,730	20,637,520	22,780,550	24,396,560	18,672,570	16,221,900	18,849,010
Wholesale Trade	6,522,460	8,743,540	9,697,350	14,043,090	16,387,870	17,222,380	13,728,400	23,723,990	16,191,010	26,593,780
Retail Trade	27,405,280	35,142,570	46,718,430	51,425,050	69,286,610	72,043,910	79,482,510	80,541,230	89,402,690	96,658,750
Transportation and Warehousing	165,930	144,000	151,450	223,560	199,060	202,120	216,520	180,880	154,580	663,880
Information	1,611,750	2,400,530	2,384,910	4,470,400	8,206,600	7,274,070	8,050,230	10,414,760	12,832,920	12,607,550
Finance and Insurance	217,820	206,230	174,650	164,100	203,680	200,000	226,420	250,280	263,720	280,880
Real Estate and Rental and Leasing	1,618,840	1,483,840	1,577,790	1,746,660	2,299,330	2,699,160	3,059,630	2,741,820	2,888,790	3,928,950
Professional, Scientific, and Technical Services	157,370	150,100	165,000	161,860	238,930	250,840	233,850	235,380	219,780	333,810
Administrative, Support, Waste Management and Remediation	274,840	261,800	249,610	290,230	382,360	510,140	1,073,300	1,114,720	1,312,790	893,410
Educational Services	120,030	242,310	269,290	279,410	270,940	262,520	274,940	360,110	17,780	9,460
Health Care and Social Assistance	306,460	351,540	307,050	304,460	300,480	494,970	425,220	369,550	319,680	500,420
Arts, Entertainment, and Recreation	460,080	495,460	449,950	405,690	306,420	473,910	511,470	498,070	517,030	150,260
Accommodation and Food Services	693,170	696,820	795,100	890,680	1,036,130	1,110,230	2,993,470	3,886,440	3,786,660	4,001,810
Other Services (except Public Administration)	1,884,690	2,014,860	2,425,110	3,534,310	4,480,910	4,699,120	4,679,160	5,501,370	7,247,700	7,275,410
Public Administration	59,330	64,200	69,430	68,060	95,110	102,880	101,080	263,200	804,490	282,480
Total Tax Revenues	\$ 53,805,920	\$ 65,790,340	\$ 87,057,840	\$ 99,850,010	\$ 128,196,460	\$ 135,143,510	\$ 144,249,210	\$ 154,475,290	\$ 156,053,020	\$ 178,546,240
Sales tax rate varies by type of item taxed:										
General Sales	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%
Food and Drugs	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Hotel/Motel Room Rentals	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
Sheriff's Direct Sales Tax Rate	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%

SOURCE: Jefferson Parish Sheriff's Office and Ex-Officio Tax Collector

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 12

DIRECT AND OVERLAPPING SALES TAX RATES (1)
LAST TEN FISCAL YEARS

(UNAUDITED)

TAXING BODY	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
State Taxing Bodies										
State of Louisiana	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%
Local Taxing Bodies										
Jefferson Parish Council	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%
Less taxes dedicated to:										
Jefferson Parish Public School System	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%
Jefferson Parish Sheriff's Office	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%
Net Direct Tax Rate for Jefferson Parish Council	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%
Jefferson Parish Public School System	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%
Add taxes dedicated from Jefferson Parish Council	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%
Net Direct Tax Rate for Jefferson Parish Public School System	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%
Law Enforcement District (i.e., the Sheriff's Office)	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%
Add taxes dedicated from Jefferson Parish Council	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%
Net Direct Tax Rate for Jefferson Parish Sheriff's Office	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%
Local Tax Rate	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%
Total Sales Tax Rate	8.750%	8.750%	8.750%	8.750%	8.750%	8.750%	8.750%	8.750%	8.750%	8.750%

SOURCE: Jefferson Parish Sheriff's Office and Ex-Officio Tax Collector

NOTES:

- (1) None of the municipalities in Jefferson Parish levy a sales tax directly. All collections of Parish or Law Enforcement sales taxes in the municipalities are remitted back to the municipality to fund the respective dedicated operations. Thus, the Parish Council and the Sheriff's Office only see collections from the unincorporated areas of the parish.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 13

SALES TAX REVENUE PAYERS BY INDUSTRY
FOR THE FISCAL YEAR ENDED JUNE 30, 2011 AND JUNE 30, 2002 (NINE YEARS AGO)
(dollar amounts expressed in thousands)

(UNAUDITED)

INDUSTRY	Fiscal Year June 30, 2011				Fiscal Year June 30, 2002			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
Agriculture, Forestry, Fishing and Hunting	44	0.29%	\$ 560	0.15%	32	0.21%	\$ 290	0.08%
Mining, Quarrying, and Oil and Gas Extraction	199	1.29%	1,700	0.45%	212	1.38%	1,520	0.41%
Utilities	80	0.52%	1,640	0.44%	58	0.38%	460	0.12%
Construction	490	3.18%	9,600	2.56%	420	2.74%	3,710	1.00%
Manufacturing	2,361	15.35%	31,970	8.52%	2,352	15.32%	37,850	10.16%
Wholesale Trade	1,005	6.53%	24,710	6.58%	876	5.70%	17,790	4.77%
Retail Trade	5,025	32.66%	204,370	54.44%	5,406	35.20%	217,920	58.47%
Transportation and Warehousing	152	0.99%	1,700	0.45%	155	1.01%	3,480	0.93%
Information	513	3.33%	7,950	2.12%	571	3.72%	12,760	3.42%
Finance and Insurance	126	0.82%	1,260	0.34%	93	0.61%	1,550	0.42%
Real Estate, Rental and Leasing	827	5.38%	15,110	4.02%	736	4.79%	13,250	3.56%
Professional, Scientific, and Technical Services	432	2.81%	3,880	1.03%	388	2.53%	1,760	0.47%
Management of Companies and Enterprises	1	0.01%	-	0.00%	-	0.00%	-	0.00%
Administrative, Support, Waste Mgmt and Remediation	389	2.53%	2,320	0.62%	345	2.25%	3,990	1.07%
Educational Services	59	0.38%	80	0.02%	31	0.20%	260	0.07%
Health Care and Social Assistance	183	1.19%	10,920	2.91%	136	0.89%	5,370	1.44%
Arts, Entertainment, and Recreation	196	1.27%	3,300	0.88%	264	1.72%	5,240	1.41%
Accommodation and Food Services	1,536	9.98%	39,020	10.39%	1,347	8.77%	29,360	7.88%
Other Services (except Public Administration)	1,722	11.19%	14,770	3.93%	1,894	12.33%	15,300	4.11%
Public Administration	45	0.29%	560	0.15%	40	0.26%	820	0.22%
Total	15,385	100.00%	\$ 375,420	100.00%	15,356	100.00%	\$ 372,680	100.00%

SOURCE: Jefferson Parish Sheriff and Ex-Officio Tax Collector

NOTES:

- (1) Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the Sheriff's revenue.
- (2) Several different types of liabilities are not included above as they relate to tax liabilities generated by other than a return.
Distribution of Louisiana State Auto Rental Tax is not included
Installment agreements and accrued interest payments are not included
- (3) Audit collections are reported in the fiscal year corresponding to December of the last year of the audit period.
- (4) Annual returns are reported on a calendar year basis and are included in the fiscal year corresponding to December for the return.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 14

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(amounts expressed in thousands, except per capita)

(UNAUDITED)

Fiscal Year	Governmental Activities		(1) Total Primary Government	(3) Percentage of Personal Income	(3) Per Capita
	Limited Tax Revenue Bonds	(2) Community Disaster Loan			
2000	\$ -	\$ -	\$ -	0.00%	\$ -
2001	-	-	-	0.00%	-
2002	-	-	-	0.00%	-
2003	-	-	-	0.00%	-
2004	-	-	-	0.00%	-
2005	-	-	-	0.00%	-
2006	-	6,069	6,069	0.00%	13.25
2007	-	6,229	6,229	0.04%	14.10
2008	-	6,391	6,391	0.04%	14.86
2009	30,000	6,552	36,552	0.20%	84.32
2010	29,070	6,714	35,784	0.20%	81.46
2011	28,095	6,875	34,970	0.18%	80.33

NOTES:

- (1) Details regarding the Sheriff's outstanding debt can be found in the notes to the financial statements
- (2) The Sheriff borrowed \$6.0 million in Community Disaster Loans following Hurricane Katrina. The amounts shown above include accrued interest.
- (3) See Table 17 for personal income and population data.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 15

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
JUNE 30, 2011
(amounts expressed in thousands)

(UNAUDITED)

<u>Taxing Jurisdiction</u>	<u>Net Bonded Debt</u>	<u>Percent Overlapping</u>	<u>Overlapping Debt</u>
Direct Bonded Debt:			
Jefferson Parish Sheriff	\$ 28,095 (1)	100.00%	\$ 28,095
Overlapping:			
Parish of Jefferson	9,895 (2)	100.00%	9,895
Jefferson Parish Public School System	165,239 (2)	100.00%	165,239
Total Overlapping	<u>175,134</u>		<u>175,134</u>
Total Direct and Overlapping	<u>\$ 203,229</u>		<u>\$ 203,229</u>
2011 Population			435,334
Per Capita			<u>\$ 467</u>

NOTES:

(1) The Bonds were issued by the Law Enforcement District (LED) of Jefferson Parish (i.e., the Sheriff).
The ad valorem taxes of the LED/Sheriff are specifically dedicated to pay these bonds.

(2) These amounts are as of December 31, 2010

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 16

COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

(UNAUDITED)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Assessed value	\$ 2,677,130	\$ 2,754,090	\$ 2,848,363	\$ 3,210,149	\$ 3,030,455	\$ 3,073,676	\$ 3,340,030	\$ 3,970,541	\$ 4,014,691	\$ 4,000,208
Times 10 percent	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Debt Limit	267,713	275,409	284,836	321,015	303,046	307,368	334,003	397,054	401,469	400,021
Bonded Debt Applicable to Limit	-	-	-	-	-	-	-	30,000	29,070	28,095
Legal Debt Margin	\$ 267,713	\$ 275,409	\$ 284,836	\$ 321,015	\$ 303,046	\$ 307,368	\$ 334,003	\$ 367,054	\$ 372,399	\$ 371,926

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 17

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

(UNAUDITED)

Fiscal Year	Population (1)	School Enrollment (2)	Per Capita Income (3)	(in \$1,000's) Personal Income (4)	Unemployment Rate (5)
2002	453,116	77,724	\$ 27,100	\$ 13,372,891	4.60%
2003	455,927	77,084	27,180	13,582,857	4.60%
2004	456,779	77,164	29,613	13,777,746	4.90%
2005	457,059	76,429	30,280	14,545,841	4.10%
2006	458,029	76,278	30,503	11,205,359	5.40% (K)
2007	441,741	64,797	31,867	15,138,667	4.40%
2008	429,994	63,950	35,968	16,282,893	3.70%
2009	433,483	65,860	42,010	18,498,697	4.80%
2010	439,261	63,173	41,088	18,269,996	6.50%
2011	435,334	64,930	43,862	19,445,705	7.30%

Source:

- (1) Jefferson Parish Economic Development Corporation (JEDCO)
- (2) Louisiana Department of Education
- (3) Bureau of Economic Analysis, U.S. Department of Commerce (Median Household Income as of December 31, 2010)
- (4) Bureau of Economic Analysis, U.S. Department of Commerce
- (5) Louisiana Department of Labor (as of June 30, 2011)

NOTES:

- (K) - Due to Hurricanes Katrina and Rita the last quarter rate for 2005 was unavailable.
The 5.40 rate is from August 2005 provided by Louisiana Department of Labor.
The rate increased due to the effects of the hurricanes.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 18

PRINCIPAL EMPLOYERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010 AND JUNE 30, 2001 (NINE YEARS AGO)
(UNAUDITED)

Employer	Type of Business	2010 (1)			2001 (1)		
		Employees	Rank	Percent of Total Employment	Employees	Rank	Percent of Total Employment
Ochsner Health System	Medical	11,402	1	5.74%	2,490	4	1.16%
Jefferson Parish Public School System	Public Education	7,000	2	3.53%	-		0.00%
Northrup Grumman Ship Systems (Avondale)	Shipbuilding, Engineering	4,500	3	2.27%	6,400	1	2.99%
Superior Energy Services	Offshore Production Related Services	4,400	4	2.22%	-		0.00%
Jefferson Parish Government	Parish Government	3,671	5	1.85%	-		0.00%
Acme Truck Line	Trucking	2,500	6	1.26%	1,500	8	0.70%
East Jefferson General Hospital	Medical	2,418	7	1.22%	2,380	5	1.11%
Planet Beach Franchising	Tanning and Spa Salons	2,000	8	1.01%	-		0.00%
West Jefferson Medical Center	Medical	1,849	9	0.93%	1,536	7	0.72%
Jefferson Parish Sheriff's Office	Law Enforcement	1,418	10	0.71%	-		0.00%
Tenet Health Care system	Healthcare	-		0.00%	5,431	2	2.53%
Ruths Chris Steakhouse	Restaurant Chain	-		0.00%	4,500	3	2.10%
Al Copeland Enterprises	Restaurant Franchise/Food Production	-		0.00%	2,281	6	1.06%
Treasure Chest Casino	Gaming	-		0.00%	1,191	9	0.56%
Oreck	Manufacturing/Retail	-		0.00%	900	10	0.42%
TOTAL		41,158		20.74%	28,609		13.35%

Source: Jefferson Parish Economic Development Corporation (JEDCO)

NOTES:

(1) Data as of December 31st for each year (thus, 2010 is actually as of December 31, 2010)

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 19

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

(UNAUDITED)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
	(1)			(2)	(3)	(3)	(5)			
Public Safety										
Executive	(4)	-	121	109	32	27	89	9	9	8
Civil and Support		-	-	-	-	-	153	115	120	136
Finance and Administrative		-	146	147	142	128	68	60	60	58
Fleet		-	28	28	27	29	26	28	28	27
Revenue and Taxation		-	58	55	52	49	48	51	51	48
Operations		-	443	420	283	286	279	311	307	295
Special Operations		-	-	-	92	77	94	78	80	43
Technical Services		-	176	161	167	170	171	191	202	164
Internal Management		-	20	21	22	19	20	20	45	22
Criminal Investigations		-	191	149	140	118	122	135	146	148
Special Investigations		-	82	117	61	40	33	59	64	63
Narcotics		-	-	-	56	44	43	47	55	53
Corrections		-	396	376	377	278	298	330	329	353
		-	1,661	1,583	1,451	1,265	1,362	1,478	1,490	1,418

SOURCE: Sheriff's Personnel Department

NOTES:

- (1) Data not available
- (2) Special Operations Bureau was split out from Operations Bureau. Narcotics Bureau was split out from Special Investigations Bureau.
- (3) Hurricane Katrina hit the area in August 2005. The Sheriff lost approximately 300 employees in the months after the storm. The jail is still not open to capacity due to shortages in staffing.
- (4) Executive Bureau includes approximately 80 school crossing guards in some years (depending on when staffing report was run). The crossing guards work 9.5 months per year (while school is open) and are off during summer months.
- (5) Civil and Support Services Bureau was split out from Executive and Finance Bureaus.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 20

OPERATING INDICATORS
Last Ten Fiscal Years

(UNAUDITED)

Form of Government	Special Purpose (Sheriff/Law Enforcement - Public Safety)										
Area in Square Miles	359 Land 272 Water										
	June 30, 2002	June 30, 2003	June 30, 2004	June 30, 2005	(2) June 30, 2006	(3) June 30, 2007	(3) June 30, 2008	(3) June 30, 2009	(3) June 30, 2010	(3) June 30, 2011	% Change
Population-total	453,116	455,927	456,779	457,059	458,029	441,741	429,994	433,483	439,261	435,334	-0.9%
Population-unincorporated areas (estimated)	339,837	341,945	342,584	342,794	343,522	331,306	322,496	325,112	329,446	326,501	-0.9%
Calls for Service (1)	391,595	399,752	379,339	400,915	334,820	359,285	379,370	365,815	346,582	328,808	-5.1%
Responses to Calls for Service (1)	373,872	380,937	360,563	381,234	315,744	336,071	360,037	347,950	329,313	309,616	-6.0%
Assigned Cases (1)	157,387	170,116	156,744	165,864	100,887	124,441	141,520	126,548	120,933	143,509	18.7%
Investigated Cases	78,042	76,578	78,085	77,999	59,128	71,406	70,766	68,044	62,026	60,662	-2.2%
Deaths	633	625	636	626	590	643	681	634	613	423	-31.0%
Traffic Tickets Issued	84,655	85,002	67,252	76,203	33,569	59,030	61,773	53,313	55,029	47,959	-12.8%
Average Response Time (in minutes)	5.01	4.62	4.76	4.48	5.58	5.33	4.26	3.95	3.80	3.89	2.3%
Crime Statistics:											
Murders	41	33	46	37	39	52	51	46	47	51	8.5%
Rapes	101	127	138	148	66	70	81	79	71	68	-4.2%
Robberies	745	663	693	743	433	663	597	548	486	434	-10.7%
Assaults	1,476	1,477	1,502	1,494	1,394	1,963	1,708	1,592	1,505	1,243	-17.4%
Total Persons Crimes	2,363	2,300	2,379	2,422	1,932	2,748	2,437	2,265	2,109	1,796	-14.8%
Burglary	3,262	3,179	3,205	3,375	3,193	3,784	3,505	3,507	3,177	2,950	-7.1%
Theft	13,161	11,539	11,873	11,653	6,360	9,832	9,465	9,945	9,343	8,820	-5.6%
Vehicle Theft	1,864	2,237	2,113	2,529	1,468	1,909	1,643	1,413	1,160	992	-14.5%
Total Property Crimes	18,287	16,955	17,191	17,557	11,021	15,525	14,613	14,865	13,680	12,762	-6.7%
TOTAL	20,650	19,255	19,570	19,979	12,953	18,273	17,050	17,130	15,789	14,558	-7.8%
Arson	241	200	164	161	73	193	149	118	131	116	-11.5%
Estimated Value of Property Stolen	\$ 38,226,039	\$ 44,855,581	\$ 33,409,494	\$ 37,334,441	\$ 56,297,200	\$ 39,216,276	\$ 30,422,669	\$ 28,512,155	\$ 24,137,229	\$ 25,097,047	4.0%
Estimated Value of Property Recovered	\$ 10,775,419	\$ 12,263,531	\$ 11,817,090	\$ 13,424,726	\$ 14,381,507	\$ 13,841,498	\$ 9,455,709	\$ 9,422,911	\$ 7,193,156	\$ 5,780,270	-19.6%
Crime Rate per 1,000 Residents	60.8	56.3	57.1	58.3	37.7	55.2	52.9	52.7	47.9	44.6	-7.0%

Source: Jefferson Parish Sheriff's Office- Research & Analysis

NOTES:

(1) FY 01/02, traffic tickets were given an "Item" number and are included in the calls for services count. Thus, these statistics show increases.

(2) The statistics for June 30, 2006 are down due to Hurricane Katrina. The Parish was evacuated for most of September 2005 and crime stats were not produced for September or October 2005.

(3) The loss of population from Hurricane Katrina continues.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 21

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN YEARS

(UNAUDITED)

Program/Function	(1) 2002	(1) 2003	(1) 2004	(1) 2005	(1) 2006	(1) 2007	(2) 2008	(2) 2009	(2) 2010	(2) 2011
Public Safety										
Number of Buildings										
General and Support	9	9	9	9	9	9	9	9	9	9
District Stations	4	4	4	4	4	4	4	4	4	4
Other Law Enforcement	5	5	5	5	5	5	5	5	5	5
	18	18	18	18	18	18	18	18	18	18
Number of Vehicles (2)										
Executive	-	-	-	-	-	-	10	10	9	9
Civil and Support Services	-	-	-	-	-	-	94	102	109	79
Finance and Administrative	-	-	-	-	-	-	47	40	38	36
Fleet	-	-	-	-	-	-	136	282	191	195
Revenue and Taxation	-	-	-	-	-	-	25	24	23	24
Operations	-	-	-	-	-	-	404	412	402	390
Special Operations	-	-	-	-	-	-	249	283	268	251
Technical Services	-	-	-	-	-	-	75	80	63	77
Internal Management	-	-	-	-	-	-	31	32	34	35
Criminal Investigations	-	-	-	-	-	-	133	138	146	129
Special Investigations	-	-	-	-	-	-	86	96	101	101
Narcotics	-	-	-	-	-	-	65	63	74	67
Corrections	-	-	-	-	-	-	61	59	44	37
Non-departmental	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	1,416	1,621	1,502	1,430

(3)

(1) Data not available for vehicles.

(2) Vehicles include patrol cars, administrative cars, pool cars, reserve cars, boats, trailers, rescue vehicles, SWAT vehicles, mobile command centers, etc.

(3) The increase noted was due to the timing of the annual car auction being delayed till after year end. Approximately 120 vehicles were sold subsequent to year end.

SINGLE AUDIT SECTION



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Sheriff Newell Normand
Jefferson Parish Sheriff's Office
Gretna, Louisiana

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Jefferson Parish Sheriff's Office (the Sheriff) as of and for the year ended June 30, 2011, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 20, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

Management of the Sheriff is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

NEW ORLEANS HOUSTON BATON ROUGE COVINGTON

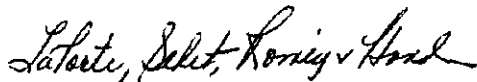
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Sheriff, management, applicable federal awarding agencies and pass-through entities, and the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



A Professional Accounting Corporation

December 20, 2011

**REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Sheriff Newell Normand
Jefferson Parish Sheriff's Office
Gretna, Louisiana

Compliance

We have audited the compliance of the Jefferson Parish Sheriff's Office (the Sheriff) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Sheriff's major federal programs for the year ended June 30, 2011. The Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Sheriff's management. Our responsibility is to express an opinion on the Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Sheriff's compliance with those requirements.

In our opinion, the Sheriff complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

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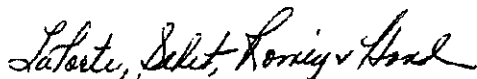
Internal Control Over Compliance

Management of the Sheriff is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Sheriff's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. .

This report is intended solely for the information and use of the management, the Louisiana Legislative Auditor, and applicable federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



A Professional Accounting Corporation

December 20, 2011

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2011**

Section 1 – Summary of Audit Results

Financial Statements

- | | | |
|----|---|-------------|
| 1. | Type of auditors' report | Unqualified |
| 2. | Internal control over financial reporting | |
| | a. Material weaknesses identified | None |
| | b. Significant deficiencies identified not considered to be material weaknesses | None |
| | c. Noncompliance material to the financial statements noted | No |
| 3. | Management Letter | No |

Federal Awards

- | | | |
|----|---|-------------|
| 1. | Internal control over major programs | |
| | a. Material weaknesses identified | None |
| | b. Significant deficiencies identified not considered to be material weaknesses | No |
| 2. | Type of auditors' report issued on compliance for each major program | Unqualified |
| 3. | Audit findings disclosed that are required in accordance with OMB A-133, Section 510(a) | No |
| 4. | Identification of major programs | |
| | 16.738 Edward Bryne Memorial Judicial Assistance Grant | |
| | 16.804 Edward Bryne Memorial Judicial Assistance Grant - ARRA | |
| | 95.001 High Intensity Drug Trafficking Areas Program | |
| | 97.067 Homeland Security Grant Program | |
| | 97.072 TSA K-9 Explosive Detection Team Program | |
| | 97.078 Buffer Zone Protection Program | |
| 5. | Dollar threshold used to distinguish between Type A and B programs | \$300,000 |
| 6. | Auditee qualified as a low - risk auditee under OMB A-133 Section 530 | Yes |

Section 2 – Findings – Financial Statements Audit

None

Section 3 – Findings and Questioned Costs – Major Federal Award Programs Audit

None

(END)